

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On November 14, 2008, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery; (ii) upon the parties listed on Exhibit B via email notification and (ii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Debtors' Thirty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Regarding (A) Asserted Amount Claims, (B) Claims Subject To Modification, And (C) Claims To Be Expunged ("Thirty-Second Omnibus Claims Objection") (Docket No. 14442) [a copy of which is attached hereto as Exhibit D]

On November 14, 2008, I caused to be served the documents listed below upon the parties listed on Exhibit E hereto via postage pre-paid U.S. mail:

- 2) Debtors' Thirty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Regarding (A) Asserted Amount Claims, (B) Claims Subject To Modification, And (C) Claims To Be Expunged ("Thirty-Second Omnibus Claims Objection") (without exhibits) (Docket No. 14442) [a copy of which is attached hereto as Exhibit D]
- 3) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit F]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit E attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 8 of Exhibit E attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit F has been

marked so as to demonstrate the manner in which the information listed in columns 3 through 8 of Exhibit E attached hereto was incorporated into each Personalized Notice.

- 4) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On November 14, 2008, I caused to be served the documents listed below upon the parties listed on Exhibit H hereto via postage pre-paid U.S. mail:

- 5) Debtors' Thirty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Regarding (A) Asserted Amount Claims, (B) Claims Subject To Modification, And (C) Claims To Be Expunged ("Thirty-Second Omnibus Claims Objection") (without exhibits) (Docket No. 14442) [a copy of which is attached hereto as Exhibit D]
- 6) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit I]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit H attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 9 of Exhibit H attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit I has been marked so as to demonstrate the manner in which the information listed in columns 3 through 9 of Exhibit H attached hereto was incorporated into each Personalized Notice.
- 7) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

Dated: November 17, 2008

/s/ Evan Gershbein

Evan Gershbein

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 17th day of November, 2008, by
Evan Gershbein, proved to me on the basis of satisfactory evidence to be the person who
appeared before me.

Signature: /s/ Shannon J. Spencer

Commission Expires: 6/20/10

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	
Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	212-751-0928	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602	Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164	Creditor Committee Member
Jefferies & Company, Inc,	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	Noticing and Claims Agent

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Delphi Corporation
Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	9175223103	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	Securities and Exchange Commission
Office of New York State O'Melveny & Myers LLP	Attorney General Eliot Spitzer Robert Siegel	120 Broadway 400 South Hope Street		New York City Los Angeles	NY CA	10271 90071	212-416-8000 213-430-6000	212-416-6075 213-430-6407	New York Attorney General's Office Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	Special Labor Counsel
Pension Benefit Guaranty Corporation	Israel Goldowitz	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	Chief Counsel to the Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Karen L. Morris, John Menke, Ralph L. Landy, Beth A. Bangert	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	Counsel to Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue 1251 Avenue of the Americas		New York	NY	10103	212-841-0589	212-262-5152	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick			New York	NY	10020	212-403-3500	212-403-5454	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.

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 Delphi Corporation
 Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	07960	973-656-8365	973-656-8805	Creditor Committee Member
United States Trustee	Brian Masumoto	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax	Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	Creditor Committee Member/Indenture Trustee

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	sreisman@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A. de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308	paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	rodbuie@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	rweiss@honigman.com	Counsel to General Motors Corporation
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	sbetance@kccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	patrick.healy@lawdeb.com	Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	jdejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	conh@mctiguelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	bmctigue@mctiguelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	lszlezinger@mesirofinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	212-735-8603	jmoldovan@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	william.dombos@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Karen L. Morris, John Menke, Ralph L. Landy, Beth A. Bangert	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	landy.ralph@pbgc.gov morris.karen@pbgc.gov menke.john@pbgc.gov bangert.beth@pbgc.gov efile@pbgc.gov	Counsel to Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue 1251 Avenue of the Americas		New York	NY	10103	212-841-0589	sriemer@phillipsnizer.com david.resnick@us.rothschild.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick			New York	NY	10020	212-403-3500		Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-848-4000	dbartner@shearman.com jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	jbutler@skadden.com ilyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	didoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
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EXHIBIT D

Hearing Date And Time: December 17, 2008 at 10:00 a.m. (prevailing Eastern time)
Response Date And Time: December 10, 2008 at 4:00 p.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:		
In re	:	Chapter 11	
	:		
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Debtors.	:		
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DEBTORS' THIRTY-SECOND OMNIBUS OBJECTION PURSUANT TO
11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 REGARDING
(A) ASSERTED AMOUNT CLAIMS, (B) CLAIMS SUBJECT TO
MODIFICATION, AND (C) CLAIMS TO BE EXPUNGED
("THIRTY-SECOND OMNIBUS CLAIMS OBJECTION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Thirty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Regarding (A) Asserted Amount Claims, (B) Claims Subject To Modification, And (C) Claims To Be Expunged (the "Thirty-Second Omnibus Claims Objection" or the "Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. This Court has ordered joint administration of these cases.

2. No trustee or examiner has been appointed in these cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors. On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders (together with the official committee of unsecured creditors, the "Statutory Committees").

3. On December 10, 2007, the Debtors filed the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (Docket No. 11386) (the "Plan") and the First Amended Disclosure Statement with respect to the Plan (Docket No. 11388) (the "December 10 Disclosure Statement"). The Court entered an order approving the adequacy of the Disclosure Statement and granting the related

solicitation procedures motion on December 10, 2007 (Docket No. 11389). On January 25, 2008, the Court entered an order confirming the Plan (as modified) (Docket No. 12359) (the "Confirmation Order"), and the order became final on February 4, 2008. Although the Debtors on April 4, 2008 had satisfied the conditions required to substantially consummate the Plan, as confirmed by this Court (the "Confirmed Plan"), including obtaining \$6.1 billion of exit financing, Delphi's Plan Investors (as defined in the Confirmed Plan) refused to participate in a closing that was commenced but not completed and refused to fund their Investment Agreement (as defined in the Confirmed Plan) with Delphi. On May 16, 2008, Delphi filed complaints for damages and specific performance against the Plan Investors and related parties who refused to honor their equity financing commitments and refused to participate in the closing that would have led to Delphi's successful emergence from chapter 11. On October 3, 2008, the Debtors filed a motion (Docket No. 14310) (the "Plan Modification Approval Motion") under 11 U.S.C. § 1127 for an order approving (i) certain modifications to the Confirmed Plan and related modifications to the December 10 Disclosure Statement and (ii) related procedures for re-soliciting votes on the Confirmed Plan, as modified. However, given the current crisis in the global debt and equity markets, the Debtors plan to continue the hearing on the Plan Modification Motion pending further discussions with emergence capital funding parties and an assessment of which supplemental plan modifications are warranted in the current conditions to enable the Debtors can emerge from chapter 11 as soon as practicable.

4. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

5. The statutory predicates for the relief requested herein are sections 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

6. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2007 had global net sales of \$22.3 billion and global assets of approximately \$13.7 billion.¹ At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and have continued their business operations without supervision from the Court.²

7. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer ("OEM").

8. Delphi was incorporated in Delaware in 1998 as a wholly owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the

¹ The aggregated financial data used herein generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates as disclosed in the Company's Form 10-K filed on February 19, 2008.

² On March 20, 2007, Delphi Automotive Systems Espana S.L. ("DASE"), whose sole operation is a non-core automotive component plant in Cadiz, Spain, filed a "Concurso" application for a Spanish insolvency proceeding, which was approved by the Spanish court on April 13, 2007. On July 4, 2007, DASE, its Concurso receivers, and the Cadiz workers councils and unions reached a settlement on a social plan, the funding of which was approved by this Court on July 19, 2007. The Spanish court approved the social plan on July 31, 2007. The Concurso proceeding is consistent with Delphi's transformation plan to optimize its manufacturing footprint and to lower its overall cost structure.

assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

C. Events Leading To The Chapter 11 Filing

9. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.³ Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion. Moreover, in 2006 the Debtors incurred a net loss of \$5.5 billion, \$3.0 billion of which comprised charges related to the U.S. employee special attrition programs, and in 2007, the Debtors incurred a net loss of \$3.1 billion.

10. The Debtors believe that the Company's financial performance deteriorated because of (i) increasingly unsustainable U.S. legacy liabilities and operational restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which had the effect of creating largely fixed labor costs, (ii) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM

³ Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

produces annually in the United States and related pricing pressures, and (iii) increasing commodity prices.

11. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major stakeholders had not progressed sufficiently by the end of the third quarter of 2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete its transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

12. On March 31, 2006, the Company outlined the key tenets of a transformation plan that it believed would enable it to return to stable, profitable business operations. The Debtors stated that they needed to focus on five key areas: first, modifying the Company's labor agreements to create a competitive arena in which to conduct business; second, concluding their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company; third, streamlining their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus; fourth, transforming their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint; and fifth, devising a workable solution to their pension situation.

E. Plan Confirmation And Postconfirmation Matters

13. The Confirmed Plan is based upon a series of global settlements and compromises that involve nearly every major constituency in the Debtors' reorganization cases, including Delphi's labor unions and GM. After the Plan was confirmed, the Debtors focused

their efforts on satisfying the conditions for the Confirmed Plan to become effective. On April 4, 2008, having satisfied those conditions, the Debtors began a formal closing process attended by representatives of GM, the exit lenders, and the Statutory Committees. The Plan Investors, however, refused to participate in the closing or fund their obligations under the Investment Agreement. Following April 4, the Debtors nevertheless continued working with their stakeholders to evaluate their options to move forward with emerging from chapter 11 as soon as reasonably practicable.

14. On September 12, 2008, Delphi announced steps that it was taking to complete the successful restructuring of its U.S. operations, transformation of the company on a global basis, and emergence from chapter 11. Those steps included implementing amended, comprehensive settlement agreements with GM, taking action to fund and preserve Delphi's hourly and salaried pension plans, and completing the reaffirmation process for Delphi's August 2008 Reaffirmed Plan Of Reorganization Business Plan.

15. Concurrently with the announcement on September 12, 2008, the Debtors filed a motion for approval of two comprehensive agreements with GM: the Amended and Restated Global Settlement Agreement (the "Amended GSA") and the Amended and Restated Master Restructuring Agreement (the "Amended MRA"). On September 26, 2008, this Court entered an order authorizing the Debtors' implementation of the Amended GSA and the Amended MRA, the provisions of which became effective on September 29, 2008.

16. Through the Amended GSA and Amended MRA, the Debtors addressed two fundamental tenets of their Transformation Plan: (i) obtaining financial support from GM for certain of Delphi's legacy and labor costs and GM's business commitments to Delphi going forward and (ii) devising a workable solution to Delphi's pension funding situation. Under the

Amended GSA and Amended MRA, GM agreed to contribute substantial additional value to the Debtors and eliminate significant elements of conditionality to the performance of GM's obligations. Delphi estimates the value of the net consideration received under the Amended GSA and Amended MRA to be approximately \$10.6 billion (increased from approximately \$6.0 billion under the Original GSA and Original MRA), which includes an increase of nearly \$2 billion in connection with the amount of Delphi's net hourly pension liabilities transferred and to be transferred to GM pursuant to section 414(l) of the Internal Revenue Code (increased from \$1.5 billion under the Original GSA to approximately \$3.4 billion under the Amended GSA). As part of the approval process of the Amended GSA and Amended MRA, Delphi, GM, and the Creditors' Committee negotiated a consensual first amendment to the Amended GSA which sets forth the circumstances under which GM would allocate a portion of its recovery to unsubordinated general unsecured creditors.

17. Through the transfer of pension assets and liabilities to GM described above and the freezing of Delphi's hourly pension plan (which was also approved as part of the Amended GSA with the consent of Delphi's U.S. unions), Delphi has substantially achieved its pension funding strategy objectives for hourly employees. In addition, on September 23, 2008, this Court entered an order authorizing the Debtors to take certain actions with respect to certain of its pension plans and to implement replacement pension plans (the "Pension Order"). With respect to its salaried employees, pursuant to the Pension Order, on September 30, 2008, Delphi froze the applicable salaried pension plans and implemented replacement plans that will be more cost-effective for the remainder of their chapter 11 cases and after emergence from chapter 11.

18. As a result of all the factors described above, the Debtors were able to formulate certain modifications to the Confirmed Plan, which are set forth in the Plan

Modification Approval Motion filed on October 3, 2008, and which are currently under review in light of the current condition of the global capital markets and global automotive industry.

19. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally, the Company will seek to preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

F. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

20. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5) (each, a "Claim"), against a Debtor (collectively, the "Claimants") to file a proof of claim with respect to each such Claim.

21. On or prior to April 20, 2006, Kurtzman Carson Consultants LLC, the claims and noticing agent in these cases (the "Claims Agent"), provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs filed with this Court on January 20, 2006 (and subsequently amended on February 1, 2006 and April 18, 2006) (collectively, the "Schedules and Statements") and (b) the persons and entities included in the notice database compiled by the

Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors provided Bar Date Notices to more than 500,000 persons and entities.

22. In addition, the Debtors published the Bar Date Notice in the New York Times (National Edition), the Wall Street Journal (National, European, and Asian Editions), USA Today (Worldwide Edition), the Automotive News (National Edition), and in local editions of the following publications: the Adrian Daily Telegram, the Arizona Daily Star, the Buffalo News, the Chicago Sun Times, the Clinton News, the Columbia Dispatch, the Daily Leader, Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, the Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader, the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the Saginaw News, the Sandusky Register, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News, and The Vindicator, and electronically through posting on the Delphi Legal Information Website, www.delphidocket.com, on or before April 24, 2006.

23. Approximately 16,825 proofs of claim (the "Proofs of Claim") have been filed against the Debtors in these cases. The Debtors have filed 31 omnibus Claims objections,⁴ pursuant to which this Court has disallowed and expunged 9,747 Claims and modified

⁴ The Debtors filed Claims objections on September 19, 2006 (Docket No. 5151), October 31, 2006 (Docket Nos. 5451 and 5452), December 8, 2006 (Docket Nos. 6099 and 6100), January 12, 2007 (Docket Nos. 6571 and 6585), February 15, 2007 (Docket Nos. 6962 and 6968), March 16, 2007 (Docket Nos. 7300 and 7301), April 27, 2007 (Docket Nos. 7824 and 7825), May 22, 2007 (Docket Nos. 7998 and 7999), June 15, 2007 (Docket Nos. 8270 and 8271), July 13, 2007 (Docket Nos. 8616 and 8617), August 24, 2007 (Docket No. 9151), September 21, 2007 (Docket No. 9535), October 26, 2007 (Docket No. 10738), November 19, 2007 (Docket No. 10982), December 21, 2007 (Docket No. 11588), January 18, 2008 (Docket No. 12288), February 15, 2008 (Docket Nos. 12686 and 12687), March 27, 2008 (Docket Nos. 13269 and 13270), June 27, 2008 (Docket No. 13823), and October 17, 2008 (Docket No. 14349).

approximately 3,735 Claims. In addition, the hearings with respect to approximately 388 Claims remain adjourned pursuant to the Claims Objection Procedures Order (as defined below).

24. On October 31, 2006, the Debtors filed the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453), in which the Debtors requested this Court, among other things, to approve certain procedures for contested claim objections. On December 7, 2006, the Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) (the "Claims Objection Procedures Order").

25. On November 30, 2007, the Debtors filed the Motion Under New Bankruptcy Rule 3007(c) And 11 U.S.C. § 105(a) For Order Authorizing Debtors To Continue Claims Objection Procedures Under Order Dated December 7, 2006 Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 11187). In that motion, the Debtors requested this Court, among other things, to authorize the Debtors to continue certain of their current practices and procedures for filing and serving notice of omnibus Claims objections pursuant to the Claims Objection Procedures Order, including omnibus Claims objections to more than 100 Claims. On December 20, 2007, this Court granted this relief by entering the Order Under New Bankruptcy Rule 3007 And 11 U.S.C. § 105(a) Authorizing Debtors To Continue Claims Objection

Procedures Under Order Dated December 7, 2006 Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 11561).

26. In this Objection, the Debtors are objecting to 176 Proofs of Claim, all of which are set forth on Exhibit G hereto in alphabetical order by claimant and cross-referenced by proof of claim number and basis of objection.

Relief Requested

27. By this Objection, the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 allowing the Claims set forth on Exhibit A because the Debtors have agreed to allow each such Claim at the amount asserted in the corresponding Proof of Claim.

28. In addition, the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 modifying and allowing the Claims set forth on Exhibit B hereto because the Debtors have reached a settlement in principle with the holder of such Claims in the amount set forth on Exhibit B.

29. Finally, by this Objection, the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 disallowing and expunging (a) the Claims set forth on Exhibit C-1 hereto as "Claims To Be Expunged" because they are duplicative of other Claims or have been amended or superseded by later-filed Claims and (b) the Claims set forth on Exhibit C-2 hereto as "Claims To Be Expunged Pursuant To Settlement" because the Debtors have reached a settlement in principle with each holder of such Claims that such Claims should be disallowed and expunged.

Objections To Claims

G. Asserted Amount Claims

30. During their Claims review, the Debtors determined that certain Proofs of Claim filed against the Debtors represent Claims that should be allowed in their asserted amounts (the "Asserted Amount Claims") because the variance between the dollar amounts for each Asserted Amount Claim as reflected in the Debtors' books and records and the asserted amount of each such Claim is de minimis. Therefore, the Asserted Amount Claims should be allowed at the amounts asserted in the applicable Proofs of Claim. Litigation respecting the Asserted Amount Claims would cause the Debtors to incur additional costs but would yield minimal benefits for the Debtors and their estates.

31. Identified on Exhibit A are the Asserted Amount Claims that the Debtors have identified as Claims that should be allowed at the amount asserted on the corresponding Proof of Claim. The Debtors seek to have each of the Asserted Amount Claims allowed in the corresponding amount listed on Exhibit A. The Debtors are authorized to seek allowance of each of the Asserted Amount Claims because either (a) the Claims involve ordinary course controversies or (b) they have authority to do so under the Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered on June 26, 2007 (the "Settlement Procedures Order").

32. Accordingly, the Debtors seek entry of an order allowing each of the Asserted Amount Claims at the corresponding amount listed on Exhibit A.

H. Claims Subject To Modification

33. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Claims state the incorrect amount or are overstated (collectively, the "Claims Subject

To Modification"). In reconciling the Claims Subject To Modification, the Debtors, together with the current Claim holders and, as applicable, the original claimants asserting such Claims (the "Claimants"), have reached a settlement in principle with respect to the proper amount and classification of each Claim Subject To Modification as well as the proper Debtor which is liable for each such Claim.

34. The Debtors, having reached a settlement in principle with each Claimant, seek to convert the amount of each Claim Subject To Modification to a fully liquidated amount agreed to between the Debtors and the Claimant and seek to have such Claim allowed in that agreed-upon amount as an unsecured Claim against the agreed-upon Debtor.

35. Set forth on Exhibit B is a list of Claims Subject To Modification that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against a Debtor that, in some instances, may be different from the one identified by the Claimant. For each Claim Subject To Modification, Exhibit B reflects the amount, classification, and Debtor asserted in the Claimant's Proof of Claim in a column titled "Claim As Docketed."⁵ The Debtors and each Claimant now agree that the amount asserted in each Claim Subject To Modification is owed only in the proposed modified dollar amount for the Claim set forth on Exhibit B in a column titled "Claim As Modified," and that the named Debtor identified in that column is the sole obligor on the Claim.

36. The Debtors object to the amount for each Claim Subject To Modification listed on Exhibit B and request that each such Claim be revised to reflect the amount listed in the "Claim As Modified" column of Exhibit B. Thus, no Claimant listed on Exhibit B would be entitled to receive a distribution on any Claim Subject To Modification in an amount exceeding

⁵ The Asserted Claim Amounts on Exhibit B reflect only asserted liquidated claims.

the dollar value listed as the "Modified Total" for such Claim on Exhibit B. For clarity, Exhibit B refers to a Debtor entity by case number and Exhibit D displays the formal name of the Debtor entity and its associated bankruptcy case number referenced in Exhibit B.

37. The Debtors are authorized to seek allowance of each of the Claims Subject To Modification because either (a) the Claims involve ordinary course controversies or (b) the Debtors have authority to do so under the Settlement Procedures Order.

38. Accordingly, the Debtors (a) object to the asserted amount for each Claim Subject To Modification set forth on Exhibit B and (b) seek an order modifying and allowing each Claim Subject To Modification to reflect the Modified Total and, where applicable, the appropriate Debtor as set forth on Exhibit B.

I. Claims To Be Expunged

39. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim are duplicative of other Claims or have been amended or superseded by later-filed Claims (the "Duplicate Or Amended Claims"). The Debtors have also determined that certain Proofs of Claim assert liabilities or dollar amounts that are not owing as a result of settlements in principle with the holders of such Claims (the "Claims To Be Expunged Pursuant To Settlement").

(a) Duplicate Or Amended Claims

40. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim in fact assert a duplicate Claim (the "Duplicate Claims") for a single liability. In such instances, a Duplicate Claim arose when a Claimant filed two Proofs of Claim against the same Debtor entity for the same liability. In an effort to eliminate the Duplicate Claims, the Debtors reviewed the Proofs of Claim, the supporting documentation provided in

those Proofs of Claim, and the Debtors' Schedules and Statements to determine which Duplicate Claim should be the surviving claim.

41. Additionally, the Debtors determined that certain Claims evidenced by Proofs of Claim were subsequently amended or superseded by other Proofs of Claim filed by creditors with respect to the same liabilities (the "Amended Claims"). For instance, the Amended Claims were filed to (a) amend an amount previously asserted in an earlier Proof of Claim (the "Original Claim") and/or (b) to amend the classification of an earlier Original Claim.

42. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Accordingly, the Debtors wish to eliminate (a) the Duplicate Claims and (b) Original Claims for which Amended Claims were subsequently filed.

43. Set forth on Exhibit C-1 is a list of Claims that the Debtors have identified as Duplicate Or Amended Claims. For each Duplicate Or Amended Claim, Exhibit C-1 classifies a Proof of Claim as either a "Claim To Be Expunged" or as a "Surviving Claim." The current status of each Surviving Claim is set forth on Exhibit C-1. The Debtors request that each Claim marked as a Claim To Be Expunged on Exhibit C-1 be disallowed and expunged in its entirety.

(b) Claims To Be Disallowed And Expunged Pursuant To Settlement

44. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim are subject to settlements in principle pursuant to which the Debtors and Claimants have agreed that such Claims should be disallowed and expunged in their entirety. Accordingly, the Debtors wish to eliminate the Claims To Be Expunged Pursuant To Settlement because the Debtors and the claimants asserting such Claims agree that the Claims assert liabilities or dollar amounts that are not owing.

45. Set forth on Exhibit C-2 is a list of Claims that the Debtors have identified as Claims To Be Expunged Pursuant To Settlement. The Debtors request that each Claim marked as a Claim To Be Expunged Pursuant To Settlement on Exhibit C-2 be disallowed and expunged in its entirety.

46. Accordingly, the Debtors (a) object to the Claims To Be Expunged listed on Exhibit C-1 and to the Claims To Be Expunged Pursuant To Settlement listed on Exhibit C-2 and (b) seek entry of an order disallowing and expunging in its entirety each Claim To Be Expunged and each Claim To Be Expunged Pursuant To Settlement In Principle.

Separate Contested Matters

47. Pursuant to the Claims Objection Procedures Order, to the extent that a response is filed with respect to any Claim listed in this Thirty-Second Omnibus Claims Objection, each such Claim and the objection to such Claim asserted in this Objection will be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Pursuant to the Claims Objection Procedures Order, any order entered by the Court with respect to an objection asserted in this Objection will be deemed a separate order with respect to each Claim.

Releases And Reservation Of Rights

48. The Debtors expressly reserve the right to amend, modify, or supplement this Thirty-Second Omnibus Claims Objection and to file additional objections to any other Claims (filed or not) which may be asserted against the Debtors, including without limitation the right to object to any Claim not objected to in this Objection on the basis that it has been asserted against the wrong Debtor entity. Should one or more of the grounds for objection stated in this Objection be dismissed, the Debtors reserve their rights to object on other stated grounds or on

any other grounds that the Debtors discover during the pendency of these cases. In addition, the Debtors reserve the right to seek further reduction of any Claim to the extent that such Claim has been paid.

49. For each claim the Debtors seek to allow pursuant to this Objection, such allowance is conditioned upon the following releases and reservations of rights:

- (a) Without further order of this Court, the Debtors are authorized to offset or reduce the Claim for purposes of distribution to holders of allowed claims entitled to receive distributions under any plan of reorganization of the Debtors by the amount of any cure payments made on account of the assumption, pursuant to section 365 of the Bankruptcy Code, of an executory contract or unexpired lease to which the counterparty associated with the Proof of Claim is a party.
- (b) To the extent an Asserted Amount Claim set forth on Exhibit A or a Claim Subject To Modification set forth on Exhibit B also incorporates a reclamation demand with respect to which either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), the Claimant holding such Claim reserves the right, pursuant to section 503(b) of the Bankruptcy Code, to seek administrative priority status for that portion of the Claim subject to such Reclamation Agreement, subject to the Debtors' right to seek, at any time and notwithstanding a Claimant's agreement to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses (the "Reserved Defenses") with respect to the reclamation demand are valid.
- (c) The allowance of the Claim shall act as an injunction against any "Person" (as that term is defined in 101(41) of the Bankruptcy Code) commencing any action, employment of process, or act to collect, offset, or recover with respect to each such Claim.
- (d) The allowance of each such Claim subject to this Thirty-Second Omnibus Claims Objection will hereby resolve all of the responses filed by Claimants to prior omnibus claims objections with respect to each such Claim subject to this Thirty-Second Omnibus Claims Objection.

Responses To Objections

50. Responses to the Thirty-Second Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that Order, but is qualified in all respects by the express terms thereof.

J. Filing And Service Of Responses

51. To contest an objection, responses (each, a "Response"), if any, to the Thirty-Second Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be **received no later than 4:00 p.m. (prevailing Eastern time) on December 10, 2008.**

K. Contents Of Responses

52. Every Response to this Thirty-Second Omnibus Claims Objection must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;

(b) the name of the Claimant and a brief description of the basis for the amount of the Claim;

(c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;

(d) unless already set forth in the Proof of Claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant must disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;

(e) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and

(f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

L. Timely Response Required

53. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors request that this Court conduct a final hearing on December 17, 2008 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection Procedures Order will apply to all Responses and hearings arising from this Thirty-Second Omnibus Claims Objection.

54. Pursuant to the Claims Objection Procedures Order, only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose Proof of Claim is subject to the Thirty-Second Omnibus Claims Objection and who is served with the Thirty-Second Omnibus Claims Objection fails to file and serve a timely

Response in compliance with the Claims Objection Procedures Order, the Debtors may present to the Court an appropriate order seeking relief with respect to such Claim consistent with the relief sought in the Thirty-Second Omnibus Claims Objection without further notice to the Claimant, provided that, upon entry of such an order, the Claimant will receive notice of the entry of such order as provided in the Claims Objection Procedures Order; provided further, however, that if the Claimant files a timely Response which does not include the required minimum information required by the Claims Objection Procedures Order, the Debtors may seek disallowance and expungement of the relevant Claim or Claims only in accordance with the Claims Hearing Procedures Order.

55. To the extent that a Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code, if the Claimant has filed a Response in accordance with the procedures outlined above which (a) acknowledges that the Claim is contingent or fully or partially unliquidated and (b) provides the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), pursuant to the Claims Objection Procedures Order the Debtors may elect to accept provisionally the Claimant's Asserted Estimated Amount as the estimated amount of such Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution under a reorganization plan, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code, by providing notice as described more fully in the Claims Objection Procedures Order.

Replies To Responses

56. Replies to any Responses will be governed by the Claims Objection Procedures Order.

Service Of Thirty-Second Omnibus Claims Objection Order

57. Service of any order with regard to this Thirty-Second Omnibus Claims Objection will be made in accordance with the Claims Objection Procedures Order.

Further Information

58. Questions about this Thirty-Second Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be directed to the Debtors' counsel by e-mail to delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the Claims Agent at 1-888-249-2691 or www.delphidocket.com. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

Notice

59. Notice of this Motion has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), and the Twelfth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management,

And Administrative Procedures, entered July 23, 2008 (Docket No. 13965). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

60. Pursuant to the Claims Objection Procedures Order, the Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Thirty-Second Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A and B is attached hereto as Exhibit E. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits C-1 and C-2 is attached hereto as Exhibit F. Claimants will receive a copy of this Thirty-Second Omnibus Claims Objection without Exhibits A through G hereto. Claimants will nonetheless be able to review Exhibits A through G hereto free of charge by accessing the Debtors' Legal Information Website (www.delphidocket.com). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

WHEREFORE the Debtors respectfully request that the Court enter an order (a) granting the relief requested herein and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
November 14, 2008

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti
Thomas J. Matz
Four Times Square
New York, New York 10036

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 16601 Date Filed: 05/15/2007 Docketed Total: \$22,046.54 Filing Creditor Name and Address: 1ST CHOICE HEATING & COOLING INC 500 WOODWARD AVE STE 3500 DETROIT, MI 48226	Claim Holder Name and Address 1ST CHOICE HEATING & COOLING INC 500 WOODWARD AVE STE 3500 DETROIT, MI 48226 <u>Case Number*</u> 05-44481 <u>Secured</u> \$22,046.54 <u>Priority</u> <u>Unsecured</u> \$22,046.54	 <

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 419 Date Filed: 11/08/2005 Docketed Total: \$132.69 Filing Creditor Name and Address: CDW COMPUTER CENTERS INC PO BOX 5126 TIMONIUM, MD 21094	Claim Holder Name and Address CDW COMPUTER CENTERS INC PO BOX 5126 TIMONIUM, MD 21094 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$132.69 \$132.69	

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 5085 Date Filed: 05/08/2006 Docketed Total: \$1,011.99 Filing Creditor Name and Address: CINGULAR WIRELESS PO BOX 309 PORTLAND, OR 97207-0309	Claim Holder Name and Address CINGULAR WIRELESS PO BOX 309 PORTLAND, OR 97207-0309 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,011.99 \$1,011.99	

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 9796 Date Filed: 07/18/2006 Docketed Total: \$572,033.91 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$8,179.67</td><td>\$563,854.24</td></tr><tr><td></td><td></td><td>\$8,179.67</td><td>\$563,854.24</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$8,179.67	\$563,854.24			\$8,179.67	\$563,854.24	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$8,179.67	\$563,854.24											
		\$8,179.67	\$563,854.24											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 12690 Date Filed: 07/28/2006 Docketed Total: \$865,517.60 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$80,774.09</td><td>\$784,743.51</td></tr><tr><td></td><td></td><td>\$80,774.09</td><td>\$784,743.51</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$80,774.09	\$784,743.51			\$80,774.09	\$784,743.51	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$80,774.09	\$784,743.51											
		\$80,774.09	\$784,743.51											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<div>Claim: 5423</div> <div>Date Filed: 05/10/2006</div> <div>Docketed Total: \$645,056.53</div> <div>Filing Creditor Name and Address: CORUS LP HOLME ROBERTS & OWEN LLP 1700 LINCOLN ST STE 4100 DENVER, CO 80203</div>	<div>Claim Holder Name and Address</div> <div>BANK OF AMERICA N A 40 W 57TH ST NEW YORK, NY 10019</div> <div>Docketed Total: \$645,056.53</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$645,056.53</td></tr><tr><td></td><td></td><td></td><td>\$645,056.53</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$645,056.53				\$645,056.53	<div>Allowed Total: \$645,056.53</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$645,056.53</td></tr><tr><td></td><td></td><td></td><td>\$645,056.53</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$645,056.53				\$645,056.53
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$645,056.53																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$645,056.53																							
			\$645,056.53																							
<div>Claim: 14795</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$23,040.60</div> <div>Filing Creditor Name and Address: CREATIVE TECHNIQUES INC 2441 N OPDYKE RD AUBURN HILLS, MI 48326</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$23,040.60</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$23,040.60</td></tr><tr><td></td><td></td><td></td><td>\$23,040.60</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$23,040.60				\$23,040.60	<div>Allowed Total: \$23,040.60</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$23,040.60</td></tr><tr><td></td><td></td><td></td><td>\$23,040.60</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$23,040.60				\$23,040.60
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$23,040.60																							
			\$23,040.60																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$23,040.60																							
			\$23,040.60																							
<div>Claim: 16132</div> <div>Date Filed: 08/09/2006</div> <div>Docketed Total: \$22,475.50</div> <div>Filing Creditor Name and Address: CROWLEY TOOL CO 190 MOLLY WALTON RD HENDERSONVILLE, TN 37075</div>	<div>Claim Holder Name and Address</div> <div>ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018</div> <div>Docketed Total: \$22,475.50</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$22,475.50</td></tr><tr><td></td><td></td><td></td><td>\$22,475.50</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$22,475.50				\$22,475.50	<div>Allowed Total: \$22,475.50</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$22,475.50</td></tr><tr><td></td><td></td><td></td><td>\$22,475.50</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$22,475.50				\$22,475.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$22,475.50																							
			\$22,475.50																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$22,475.50																							
			\$22,475.50																							
<div>Claim: 13458</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$74,664.00</div> <div>Filing Creditor Name and Address: DECO AUTOMOTIVE A DIVISION OF MAGNA INTERNATIONAL INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</div>	<div>Claim Holder Name and Address</div> <div>DECO AUTOMOTIVE A DIVISION OF MAGNA INTERNATIONAL INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</div> <div>Docketed Total: \$74,664.00</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$74,664.00</td><td></td><td></td></tr><tr><td></td><td>\$74,664.00</td><td></td><td></td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$74,664.00				\$74,664.00			<div>Allowed Total: \$74,664.00</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$74,664.00</td></tr><tr><td></td><td></td><td></td><td>\$74,664.00</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$74,664.00				\$74,664.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	\$74,664.00																									
	\$74,664.00																									
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$74,664.00																							
			\$74,664.00																							

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 10284 Date Filed: 07/24/2006 Docketed Total: \$22,268.60 Filing Creditor Name and Address: DEMAG PLASTICS GROUP CORP 11792 ALAMEDA DR STRONGSVILLE, OH 44149	Claim Holder Name and Address DEMAG PLASTICS GROUP CORP 11792 ALAMEDA DR STRONGSVILLE, OH 44149 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$22,268.60</td></tr><tr><td></td><td></td><td></td><td>\$22,268.60</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$22,268.60				\$22,268.60	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$22,268.60</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$22,268.60</td></tr><tr><td></td><td></td><td></td><td>\$22,268.60</td></tr></table>			Allowed Total:	\$22,268.60	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$22,268.60				\$22,268.60
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$22,268.60																											
			\$22,268.60																											
		Allowed Total:	\$22,268.60																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$22,268.60																											
			\$22,268.60																											
Claim: 15429 Date Filed: 07/31/2006 Docketed Total: \$431,794.32 Filing Creditor Name and Address: GOBAR SYSTEMS INC TAFT STETTINIUS & HOLLISTER LLP 425 WALNUT STREET STE 1800 CINCINNATI, OH 45202	Claim Holder Name and Address GOBAR SYSTEMS INC TAFT STETTINIUS & HOLLISTER LLP 425 WALNUT STREET STE 1800 CINCINNATI, OH 45202 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$431,794.32</td></tr><tr><td></td><td></td><td></td><td>\$431,794.32</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$431,794.32				\$431,794.32	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$431,794.32</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$431,794.32</td></tr><tr><td></td><td></td><td></td><td>\$431,794.32</td></tr></table>			Allowed Total:	\$431,794.32	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$431,794.32				\$431,794.32
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$431,794.32																											
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$431,794.32																											
			\$431,794.32																											
Claim: 11249 Date Filed: 07/27/2006 Docketed Total: \$31,625.46 Filing Creditor Name and Address: GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA	Claim Holder Name and Address GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$31,625.46</td></tr><tr><td></td><td></td><td></td><td>\$31,625.46</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$31,625.46				\$31,625.46	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$31,625.46</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$31,625.46</td></tr><tr><td></td><td></td><td></td><td>\$31,625.46</td></tr></table>			Allowed Total:	\$31,625.46	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$31,625.46				\$31,625.46
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$31,625.46																											
			\$31,625.46																											
		Allowed Total:	\$31,625.46																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$31,625.46																											
			\$31,625.46																											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																											
Claim: 831 Date Filed: 11/23/2005 Docketed Total: \$3,847.71 Filing Creditor Name and Address: GRUNER AG BURGLESTRASSE 15 17 WEHINGEN, 78564 GERMANY	Claim Holder Name and Address GRUNER AG BURGLESTRASSE 15 17 WEHINGEN, 78564 GERMANY <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$3,847.71</td></tr><tr><td></td><td></td><td></td><td>\$3,847.71</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$3,847.71				\$3,847.71	<table><tr><td></td><td>Allowed Total:</td><td>\$3,847.71</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$3,847.71</td></tr><tr><td></td><td></td><td></td><td>\$3,847.71</td></tr></table>		Allowed Total:	\$3,847.71	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$3,847.71				\$3,847.71
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$3,847.71																										
			\$3,847.71																										
	Allowed Total:	\$3,847.71																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44567			\$3,847.71																										
			\$3,847.71																										
Claim: 6497 Date Filed: 05/22/2006 Docketed Total: \$67,576.91 Filing Creditor Name and Address: HENKEL SURFACE TECHNOLOGIES 32100 STEPHENSON HWY MADISON HEIGHTS, MI 48071	Claim Holder Name and Address HENKEL SURFACE TECHNOLOGIES 32100 STEPHENSON HWY MADISON HEIGHTS, MI 48071 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$67,576.91</td></tr><tr><td></td><td></td><td></td><td>\$67,576.91</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$67,576.91				\$67,576.91	<table><tr><td></td><td>Allowed Total:</td><td>\$67,576.91</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$67,576.91</td></tr><tr><td></td><td></td><td></td><td>\$67,576.91</td></tr></table>		Allowed Total:	\$67,576.91	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$67,576.91				\$67,576.91
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$67,576.91																										
			\$67,576.91																										
	Allowed Total:	\$67,576.91																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$67,576.91																										
			\$67,576.91																										
Claim: 416 Date Filed: 11/07/2005 Docketed Total: \$5,415,329.84 Filing Creditor Name and Address: HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD ATTN MENACHEM O ZELMANOVITZ ESQ 101 PARK AVE NEW YORK, NY 10178	Claim Holder Name and Address HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD MORGAN LEWIS & BOCKIUS LLP 101 PARK AVE NEW YORK, NY 10178 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$2,110,565.18</td><td>\$3,304,764.66</td></tr><tr><td></td><td></td><td>\$2,110,565.18</td><td>\$3,304,764.66</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$2,110,565.18	\$3,304,764.66			\$2,110,565.18	\$3,304,764.66	<table><tr><td></td><td>Allowed Total:</td><td>\$5,415,329.84</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,415,329.84</td></tr><tr><td></td><td></td><td></td><td>\$5,415,329.84</td></tr></table>		Allowed Total:	\$5,415,329.84	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,415,329.84				\$5,415,329.84
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481		\$2,110,565.18	\$3,304,764.66																										
		\$2,110,565.18	\$3,304,764.66																										
	Allowed Total:	\$5,415,329.84																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$5,415,329.84																										
			\$5,415,329.84																										

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 773 Date Filed: 11/22/2005 Docketed Total: \$112,139.54 Filing Creditor Name and Address: ILM TOOL INC 23301 CLAWITER RD HAYWARD, CA 94545	Claim Holder Name and Address ILM TOOL INC 23301 CLAWITER RD HAYWARD, CA 94545 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$112,139.54</td></tr><tr><td></td><td></td><td></td><td>\$112,139.54</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$112,139.54				\$112,139.54	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$112,139.54</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44511</td><td></td><td></td><td>\$112,139.54</td></tr><tr><td></td><td></td><td></td><td>\$112,139.54</td></tr></table>			Allowed Total:	\$112,139.54	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44511			\$112,139.54				\$112,139.54
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$112,139.54																											
			\$112,139.54																											
		Allowed Total:	\$112,139.54																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44511			\$112,139.54																											
			\$112,139.54																											
Claim: 646 Date Filed: 11/17/2005 Docketed Total: \$33,597.65 Filing Creditor Name and Address: IRON MOUNTAIN INFORMATION MANAGEMENT INC IRON MOUNTAIN INC 745 ATLANTIC AVE 10TH FL BOSTON, MA 02111	Claim Holder Name and Address IRON MOUNTAIN INFORMATION MANAGEMENT INC IRON MOUNTAIN INC 745 ATLANTIC AVE 10TH FL BOSTON, MA 02111 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$33,597.65</td><td></td><td></td></tr><tr><td></td><td>\$33,597.65</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$33,597.65				\$33,597.65			<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$33,597.65</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$33,597.65</td></tr><tr><td></td><td></td><td></td><td>\$33,597.65</td></tr></table>			Allowed Total:	\$33,597.65	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$33,597.65				\$33,597.65
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	\$33,597.65																													
	\$33,597.65																													
		Allowed Total:	\$33,597.65																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$33,597.65																											
			\$33,597.65																											
Claim: 14314 Date Filed: 07/31/2006 Docketed Total: \$87,701.00 Filing Creditor Name and Address: JOHN E BENZ & CO C/O DLA PIPER RUDNICK GRAY CARY US LLP 1251 AVENUE OF THE AMERICAS NEW YORK, NY 10020-5283	Claim Holder Name and Address JOHN E BENZ & CO C/O DLA PIPER RUDNICK GRAY CARY US LLP 1251 AVENUE OF THE AMERICAS NEW YORK, NY 10020-5283 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640				<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$87,701.00</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$87,701.00</td></tr><tr><td></td><td></td><td></td><td>\$87,701.00</td></tr></table>			Allowed Total:	\$87,701.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$87,701.00				\$87,701.00				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640																														
		Allowed Total:	\$87,701.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$87,701.00																											
			\$87,701.00																											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 16012 Date Filed: 08/09/2006 Docketed Total: \$2,605.25 Filing Creditor Name and Address: JUDCO MANUFACTURING INC 1429 W 240TH ST HARBOR CITY, CA 90710</p>	<p>Claim Holder Name and Address JUDCO MANUFACTURING INC 1429 W 240TH ST HARBOR CITY, CA 90710</p> <p>Docketed Total: \$2,605.25</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$2,605.25 \$2,605.25</p>	<p>Allowed Total: \$2,605.25</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$2,605.25 \$2,605.25</p>
<p>Claim: 16616 Date Filed: 06/22/2007 Docketed Total: \$414,063.61 Filing Creditor Name and Address: MAC ARTHUR CORPORATION WINEGARDEN HALEY LINDHOLM & ROBERSTON PLC G 9460 S SAGINAW ST STE A GRAND BLANC, MI 48439</p>	<p>Claim Holder Name and Address JPMORGAN CHASE BANK NA 4 NEW YORK PLAZA FL 16 NEW YORK, NY 10004-2413</p> <p>Docketed Total: \$414,063.61</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$414,063.61 \$414,063.61</p>	<p>Allowed Total: \$414,063.61</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$414,063.61 \$414,063.61</p>
<p>Claim: 2053 Date Filed: 02/17/2006 Docketed Total: \$9,044.19 Filing Creditor Name and Address: MICROSYS TECHNOLOGIES INC 3710 NASHUA DRIVE UNIT 1 MISSISSAUGA, ON L4V 1M5 CANADA</p>	<p>Claim Holder Name and Address MICROSYS TECHNOLOGIES INC 3710 NASHUA DRIVE UNIT 1 MISSISSAUGA, ON L4V 1M5 CANADA</p> <p>Docketed Total: \$9,044.19</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$9,044.19 \$9,044.19</p>	<p>Allowed Total: \$9,044.19</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$9,044.19 \$9,044.19</p>

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 12186 Date Filed: 07/28/2006 Docketed Total: \$48,161.52 Filing Creditor Name and Address: MUSKEGON CASTINGS CORP 601 TERRACE ST MUSKEGON, MI 49443-0786	Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$48,161.52</td><td></td><td></td></tr><tr><td></td><td>\$48,161.52</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$48,161.52				\$48,161.52			<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$48,161.52</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$48,161.52</td></tr><tr><td></td><td></td><td></td><td>\$48,161.52</td></tr></table>			Allowed Total:	\$48,161.52	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$48,161.52				\$48,161.52
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640	\$48,161.52																													
	\$48,161.52																													
		Allowed Total:	\$48,161.52																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$48,161.52																											
			\$48,161.52																											
Claim: 5053 Date Filed: 05/08/2006 Docketed Total: \$2,502.00 Filing Creditor Name and Address: NEOSONG USA INC 718 W LONGVIEW LN PALATINE, IL 60067	Claim Holder Name and Address NEOSONG USA INC 718 W LONGVIEW LN PALATINE, IL 60067 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$2,502.00</td></tr><tr><td></td><td></td><td></td><td>\$2,502.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$2,502.00				\$2,502.00	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$2,502.00</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$2,502.00</td></tr><tr><td></td><td></td><td></td><td>\$2,502.00</td></tr></table>			Allowed Total:	\$2,502.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$2,502.00				\$2,502.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$2,502.00																											
			\$2,502.00																											
		Allowed Total:	\$2,502.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44567			\$2,502.00																											
			\$2,502.00																											
Claim: 15222 Date Filed: 07/31/2006 Docketed Total: \$392,351.79 Filing Creditor Name and Address: NOVELIS CORP 6060 PKLAND BLVD CLEVELAND, OH 44124-4185	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$33,090.25</td><td>\$359,261.54</td></tr><tr><td></td><td></td><td>\$33,090.25</td><td>\$359,261.54</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$33,090.25	\$359,261.54			\$33,090.25	\$359,261.54	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$392,351.79</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$392,351.79</td></tr><tr><td></td><td></td><td></td><td>\$392,351.79</td></tr></table>			Allowed Total:	\$392,351.79	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$392,351.79				\$392,351.79
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$33,090.25	\$359,261.54																											
		\$33,090.25	\$359,261.54																											
		Allowed Total:	\$392,351.79																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$392,351.79																											
			\$392,351.79																											

* See Exhibit D for a listing of debtor entities by case number.

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EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 16395 Date Filed: 10/30/2006 Docketed Total: \$655,686.82 Filing Creditor Name and Address: PARK ENTERPRISES OF ROCHESTER INC ATTN JERRY GREENFIELD ESQ 2 STATE ST STE1600 ROCHESTER, NY 14614	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$655,686.82</td></tr><tr><td></td><td></td><td></td><td>\$655,686.82</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$655,686.82				\$655,686.82	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$655,686.82											
			\$655,686.82											

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EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 4045 Date Filed: 11/25/2005 Docketed Total: \$4,691.52 Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR JAN PAK HUNTSVILLE PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	Claim Holder Name and Address RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR JAN PAK HUNTSVILLE PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$4,691.52 \$4,691.52	

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 1581 Date Filed: 01/17/2006 Docketed Total: \$816.99 Filing Creditor Name and Address: SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA 95798	Claim Holder Name and Address SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA 95798 <u>Case Number*</u> 05-44624 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$816.99 \$816.99	 <

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
Claim: 14137 Date Filed: 07/31/2006 Docketed Total: \$2,752,068.75 Filing Creditor Name and Address: SPCP GROUP LLC AS ASSIGNEE OF FUJIKOKI AMERICA INC TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Claim Holder Name and Address SPECIAL SITUATIONS INVESTING GROUP INC C/O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004 Docketed Total: \$2,752,068.75 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,752,068.75</td></tr><tr><td></td><td></td><td></td><td>\$2,752,068.75</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,752,068.75				\$2,752,068.75	 Allowed Total: \$2,752,068.75 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,752,068.75</td></tr><tr><td></td><td></td><td></td><td>\$2,752,068.75</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,752,068.75				\$2,752,068.75
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$2,752,068.75																							
			\$2,752,068.75																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$2,752,068.75																							
			\$2,752,068.75																							
Claim: 14144 Date Filed: 07/31/2006 Docketed Total: \$887.24 Filing Creditor Name and Address: SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302 Docketed Total: \$887.24 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$887.24</td></tr><tr><td></td><td></td><td></td><td>\$887.24</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$887.24				\$887.24	 Allowed Total: \$887.24 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$887.24</td></tr><tr><td></td><td></td><td></td><td>\$887.24</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$887.24				\$887.24
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$887.24																							
			\$887.24																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$887.24																							
			\$887.24																							
Claim: 14145 Date Filed: 07/31/2006 Docketed Total: \$9,359.53 Filing Creditor Name and Address: SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302 Docketed Total: \$9,359.53 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$9,359.53</td></tr><tr><td></td><td></td><td></td><td>\$9,359.53</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,359.53				\$9,359.53	 Allowed Total: \$9,359.53 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$9,359.53</td></tr><tr><td></td><td></td><td></td><td>\$9,359.53</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,359.53				\$9,359.53
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$9,359.53																							
			\$9,359.53																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$9,359.53																							
			\$9,359.53																							

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 12257 Date Filed: 07/28/2006 Docketed Total: \$217,822.60 Filing Creditor Name and Address: STANLEY ELECTRIC SALES OF AMERICA INC AFRCT LLP 199 S LOS ROBLES AVE STE 600 PASADENA, CA 91101	Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td>\$21,450.40</td><td>\$196,372.20</td></tr><tr><td></td><td></td><td>\$21,450.40</td><td>\$196,372.20</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567		\$21,450.40	\$196,372.20			\$21,450.40	\$196,372.20	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44567		\$21,450.40	\$196,372.20											
		\$21,450.40	\$196,372.20											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 10913 Date Filed: 07/26/2006 Docketed Total: \$40,867.33 Filing Creditor Name and Address: VERITAS SOFTWARE CORPORATION BIALSON BERGEN & SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306	Claim Holder Name and Address VERITAS SOFTWARE CORPORATION BIALSON BERGEN & SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>UNL</td><td>UNL</td><td>\$40,867.33</td></tr><tr><td></td><td>UNL</td><td>UNL</td><td>\$40,867.33</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	UNL	UNL	\$40,867.33		UNL	UNL	\$40,867.33	<table><tr><td colspan="4">Allowed Total: \$40,867.33</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$40,867.33</td></tr><tr><td></td><td></td><td></td><td>\$40,867.33</td></tr></table>	Allowed Total: \$40,867.33				<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$40,867.33				\$40,867.33
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640	UNL	UNL	\$40,867.33																											
	UNL	UNL	\$40,867.33																											
Allowed Total: \$40,867.33																														
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$40,867.33																											
			\$40,867.33																											
		<p>Total Claims To Be Allowed: 53</p> <p>Total Amount As Docketed: \$21,165,068.30</p> <p>Total Amount As Allowed: \$21,165,068.30</p>																												

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																											
Claim: 1168 Date Filed: 12/15/2005 Docketed Total: \$70,900.93 Filing Creditor Name and Address: ABC TECHNOLOGIES INC ABC GROUP 2 NORELCO DR TORONTO, ON M9L 2X6 CANADA	Claim Holder Name and Address ABC TECHNOLOGIES INC ABC GROUP 2 NORELCO DR TORONTO, ON M9L 2X6 CANADA <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$70,900.93</td></tr><tr><td></td><td></td><td></td><td>\$70,900.93</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$70,900.93				\$70,900.93	<table><tr><td></td><td>Allowed Total:</td><td>\$53,744.60</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$53,744.60</td></tr><tr><td></td><td></td><td></td><td>\$53,744.60</td></tr></table>		Allowed Total:	\$53,744.60	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$53,744.60				\$53,744.60
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$70,900.93																										
			\$70,900.93																										
	Allowed Total:	\$53,744.60																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$53,744.60																										
			\$53,744.60																										
Claim: 16406 Date Filed: 11/06/2006 Docketed Total: \$149,294.92 Filing Creditor Name and Address: ADMIRAL TOOL & MFG CO OF ILLINOIS ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	Claim Holder Name and Address ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$149,294.92</td></tr><tr><td></td><td></td><td></td><td>\$149,294.92</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$149,294.92				\$149,294.92	<table><tr><td></td><td>Allowed Total:</td><td>\$138,261.83</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$138,261.83</td></tr><tr><td></td><td></td><td></td><td>\$138,261.83</td></tr></table>		Allowed Total:	\$138,261.83	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$138,261.83				\$138,261.83
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$149,294.92																										
			\$149,294.92																										
	Allowed Total:	\$138,261.83																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$138,261.83																										
			\$138,261.83																										
Claim: 14278 Date Filed: 07/31/2006 Docketed Total: \$18,704.93 Filing Creditor Name and Address: AIRGAS EAST INC AIRGAS INC 259 N RADNOR CHESTER ROAD STE 100 RADNOR, PA 19087	Claim Holder Name and Address ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44554</td><td></td><td></td><td>\$18,704.93</td></tr><tr><td></td><td></td><td></td><td>\$18,704.93</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44554			\$18,704.93				\$18,704.93	<table><tr><td></td><td>Allowed Total:</td><td>\$13,927.33</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$13,927.33</td></tr><tr><td></td><td></td><td></td><td>\$13,927.33</td></tr></table>		Allowed Total:	\$13,927.33	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$13,927.33				\$13,927.33
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44554			\$18,704.93																										
			\$18,704.93																										
	Allowed Total:	\$13,927.33																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$13,927.33																										
			\$13,927.33																										

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<div>Claim: 14277</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$88,154.71</div> <div>Filing Creditor Name and Address:</div> <div>AIRGAS SOUTHWEST INC</div> <div>AIRGAS INC</div> <div>259 N RADNOR CHESTER ROAD</div> <div>SUITE 100</div> <div>RADNOR, PA 19087</div>	<div>Claim Holder Name and Address</div> <div>ARGO PARTNERS</div> <div>12 W 37TH ST 9TH FL</div> <div>NEW YORK, NY 10018</div> <div>Docketed Total: \$88,154.71</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$88,154.71</div></div></div> <div>\$88,154.71</div>	<div>Allowed Total: \$85,085.84</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$85,085.84</div></div></div> <div>\$85,085.84</div>
<div>Claim: 2246</div> <div>Date Filed: 03/10/2006</div> <div>Docketed Total: \$6,140,513.59</div> <div>Filing Creditor Name and Address:</div> <div>ALPS AUTOMOTIVE INC</div> <div>GOLDBERG STINNETT MEYERS & DAVIS</div> <div>44 MONTGOMERY ST STE 2900</div> <div>SAN FRANCISCO, CA 94104</div>	<div>Claim Holder Name and Address</div> <div>BEAR STEARNS INVESTMENT</div> <div>PRODUCTS INC</div> <div>CO JPMORGAN CHASE BANK NA</div> <div>LEGAL DEPT</div> <div>1 CHASE MANHATTAN PLAZA 26TH FL</div> <div>NEW YORK, NY 10081</div> <div>Docketed Total: \$6,140,513.59</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$6,140,513.59</div></div></div> <div>\$6,140,513.59</div>	<div>Allowed Total: \$5,216,667.75</div> <div><div><div>Case Number*</div><div>05-44567</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$5,523.00</div></div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$5,211,144.75</div></div></div> <div>\$5,216,667.75</div>
<div>Claim: 9816</div> <div>Date Filed: 07/18/2006</div> <div>Docketed Total: \$13,417.47</div> <div>Filing Creditor Name and Address:</div> <div>AMES REESE INC</div> <div>REESE PUGH SAMLEY</div> <div>WAGENSELLER & MECUM PC</div> <div>120 N SHIPPEN ST</div> <div>LANCASTER, PA 17602</div>	<div>Claim Holder Name and Address</div> <div>LIQUIDITY SOLUTIONS INC</div> <div>ONE UNIVERSITY PLAZA STE 312</div> <div>HACKENSACK, NJ 07601</div> <div>Docketed Total: \$13,417.47</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$13,417.47</div></div></div> <div>\$13,417.47</div>	<div>Allowed Total: \$10,767.47</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$10,767.47</div></div></div> <div>\$10,767.47</div>

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																																
Claim: 7514 Date Filed: 06/06/2006 Docketed Total: \$58,187.44 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF FASTENAL COMPANY PO BOX 978 WINONA, MN 55987-0978	<div>Claim Holder Name and Address</div> <div>AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$55,180.98</div> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44481</td><td></td><td></td><td>\$55,180.98</td></tr><tr><td></td><td></td><td></td><td>\$55,180.98</td></tr></table> <div>Claim Holder Name and Address</div> <div>FASTENAL COMPANY PO BOX 978 WINONA, MN 55987-0978</div> <div>Docketed Total: \$3,006.46</div> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44481</td><td></td><td></td><td>\$3,006.46</td></tr><tr><td></td><td></td><td></td><td>\$3,006.46</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$55,180.98				\$55,180.98	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$3,006.46				\$3,006.46	<div>Allowed Total: \$0.00</div> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$0.00</td></tr><tr><td></td><td></td><td></td><td>\$0.00</td></tr></table> <div>Allowed Total: \$1,567.26</div> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,567.26</td></tr><tr><td></td><td></td><td></td><td>\$1,567.26</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$0.00				\$0.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,567.26				\$1,567.26
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44481			\$55,180.98																																															
			\$55,180.98																																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44481			\$3,006.46																																															
			\$3,006.46																																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44640			\$0.00																																															
			\$0.00																																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44640			\$1,567.26																																															
			\$1,567.26																																															
Claim: 2317 Date Filed: 03/16/2006 Docketed Total: \$88,316.34 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR SPEED MOTOR EXPRESS OF WNY INC 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	<div>Claim Holder Name and Address</div> <div>ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797</div> <div>Docketed Total: \$88,316.34</div> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$88,316.34</td></tr><tr><td></td><td></td><td></td><td>\$88,316.34</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$88,316.34				\$88,316.34	<div>Allowed Total: \$85,117.00</div> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$85,117.00</td></tr><tr><td></td><td></td><td></td><td>\$85,117.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$85,117.00				\$85,117.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44640			\$88,316.34																																															
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05-44640			\$85,117.00																																															
			\$85,117.00																																															
Claim: 8012 Date Filed: 06/15/2006 Docketed Total: \$856,055.16 Filing Creditor Name and Address: BASF CORPORATION 100 CAMPUS DR FLORHAM PARK, NJ 07932	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$856,055.16</div> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$856,055.16</td></tr><tr><td></td><td></td><td></td><td>\$856,055.16</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$856,055.16				\$856,055.16	<div>Allowed Total: \$791,010.71</div> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$791,010.71</td></tr><tr><td></td><td></td><td></td><td>\$791,010.71</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$791,010.71				\$791,010.71																								
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* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																											
Claim: 16615 Date Filed: 06/15/2007 Docketed Total: \$180,633.39 Filing Creditor Name and Address: BEAVER VALLEY MANUFACTURING INC GOLDMAN RUBIN & SHAPIRO 1340 WOODMAN DR DAYTON, OH 45432	Claim Holder Name and Address BEAVER VALLEY MANUFACTURING INC GOLDMAN RUBIN & SHAPIRO 1340 WOODMAN DR DAYTON, OH 45432 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$180,633.39</td></tr><tr><td></td><td></td><td></td><td>\$180,633.39</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$180,633.39				\$180,633.39	<table><tr><td></td><td>Allowed Total:</td><td>\$173,347.89</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$173,347.89</td></tr><tr><td></td><td></td><td></td><td>\$173,347.89</td></tr></table>		Allowed Total:	\$173,347.89	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$173,347.89				\$173,347.89
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$180,633.39																										
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	Allowed Total:	\$173,347.89																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$173,347.89																										
			\$173,347.89																										
Claim: 12011 Date Filed: 07/28/2006 Docketed Total: \$179,220.24 Filing Creditor Name and Address: BRAKE PARTS INC WIX FILTRATION CORP AFFINIA GROUP INC BRAKES PARTS WIX 4400 PRIME PKWY MCHENRY, IL 60050	Claim Holder Name and Address SPCP GROUP LLC 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$179,220.24</td></tr><tr><td></td><td></td><td></td><td>\$179,220.24</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$179,220.24				\$179,220.24	<table><tr><td></td><td>Allowed Total:</td><td>\$94,076.50</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$94,076.50</td></tr><tr><td></td><td></td><td></td><td>\$94,076.50</td></tr></table>		Allowed Total:	\$94,076.50	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$94,076.50				\$94,076.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$179,220.24																										
			\$179,220.24																										
	Allowed Total:	\$94,076.50																											
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05-44640			\$94,076.50																										
			\$94,076.50																										
Claim: 2127 Date Filed: 02/27/2006 Docketed Total: \$2,115,405.67 Filing Creditor Name and Address: CLARION CORPORATION OF AMERICA 661 W REDONDO BEACH BLVD GARDENA, CA 90247	Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP ATTN PEDRO RAMIREZ 30 HUDSON 17TH FL JERSEY CITY, NJ 07302 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,115,405.67</td></tr><tr><td></td><td></td><td></td><td>\$2,115,405.67</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,115,405.67				\$2,115,405.67	<table><tr><td></td><td>Allowed Total:</td><td>\$2,010,294.45</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,010,294.45</td></tr><tr><td></td><td></td><td></td><td>\$2,010,294.45</td></tr></table>		Allowed Total:	\$2,010,294.45	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,010,294.45				\$2,010,294.45
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$2,115,405.67																										
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	Allowed Total:	\$2,010,294.45																											
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05-44640			\$2,010,294.45																										
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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Claim: 15379 Date Filed: 07/31/2006 Docketed Total: \$617,204.24 Filing Creditor Name and Address: COMPUTER PATENT ANNUITIES LP CPA HOUSE 11 15 SEATON PLACE ST HELIER JERSEY, JE1 1BL CHANNEL ISLANDS	Claim Holder Name and Address COMPUTER PATENT ANNUITIES LP CPA HOUSE 11 15 SEATON PLACE ST HELIER JERSEY, JE1 1BL CHANNEL ISLANDS <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44554</td><td></td><td></td><td>\$617,204.24</td></tr><tr><td></td><td></td><td></td><td>\$617,204.24</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44554			\$617,204.24				\$617,204.24	<table><tr><td></td><td>Allowed Total:</td><td>\$602,481.60</td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td>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* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 12691 Date Filed: 07/28/2006 Docketed Total: \$1,539,602.72 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$98,196.60</td><td>\$1,441,406.12</td></tr><tr><td></td><td></td><td>\$98,196.60</td><td>\$1,441,406.12</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$98,196.60	\$1,441,406.12			\$98,196.60	\$1,441,406.12	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$98,196.60	\$1,441,406.12											
		\$98,196.60	\$1,441,406.12											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 12689 Date Filed: 07/28/2006 Docketed Total: \$176,114.66 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$42,727.58</td><td>\$133,387.08</td></tr><tr><td></td><td></td><td>\$42,727.58</td><td>\$133,387.08</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$42,727.58	\$133,387.08			\$42,727.58	\$133,387.08	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$42,727.58	\$133,387.08											
		\$42,727.58	\$133,387.08											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 9113 Date Filed: 07/07/2006 Docketed Total: \$116,590.48 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$16,141.07</td><td>\$100,449.41</td></tr><tr><td></td><td></td><td>\$16,141.07</td><td>\$100,449.41</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$16,141.07	\$100,449.41			\$16,141.07	\$100,449.41	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$16,141.07	\$100,449.41											
		\$16,141.07	\$100,449.41											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 12695 Date Filed: 07/28/2006 Docketed Total: \$120,459.00 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$120,459.00</td></tr><tr><td></td><td></td><td></td><td>\$120,459.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$120,459.00				\$120,459.00	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$120,459.00											
			\$120,459.00											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 12693 Date Filed: 07/28/2006 Docketed Total: \$1,494,571.82 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$16,213.43</td><td>\$1,478,358.39</td></tr><tr><td></td><td></td><td>\$16,213.43</td><td>\$1,478,358.39</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$16,213.43	\$1,478,358.39			\$16,213.43	\$1,478,358.39	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$16,213.43	\$1,478,358.39											
		\$16,213.43	\$1,478,358.39											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 11256 Date Filed: 07/27/2006 Docketed Total: \$2,405,898.43 Filing Creditor Name and Address: CTS CORPORATION 171 COVINGTON DR BLOOMINGDALE, IL 60108	<div>Claim Holder Name and Address</div> <div>BEAR STEARNS INVESTMENT Docketed Total: \$1,950,968.78</div> <div>PRODUCTS INC</div> <div>CO JPMORGAN CHASE BANK NA</div> <div>LEGAL DEPT</div> <div>1 CHASE MANHATTAN PLAZA 26TH FL</div> <div>NEW YORK, NY 10081</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$1,950,968.78</div></div></div> <div>\$1,950,968.78</div>	<div>Allowed Total: \$1,950,968.78</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$1,950,968.78</div></div></div> <div>\$1,950,968.78</div>
	<div>Claim Holder Name and Address</div> <div>CTS CORPORATION Docketed Total: \$293,785.09</div> <div>171 COVINGTON DR</div> <div>BLOOMINGDALE, IL 60108</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$293,785.09</div></div></div> <div>\$293,785.09</div>	<div>Allowed Total: \$401,296.27</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$401,296.27</div></div></div> <div>\$401,296.27</div>
Claim: 1201 Date Filed: 12/19/2005 Docketed Total: \$104,504.04 Filing Creditor Name and Address: ELECTRONIC SOLUTIONS INC 1590 PAGE INDUSTRIAL BLVD ST LOUIS, MO 63132	<div>Claim Holder Name and Address</div> <div>SPCP GROUP LLC AS AGENT FOR Docketed Total: \$104,504.04</div> <div>SILVER POINT CAPITAL FUND LP</div> <div>AND SILVER POINT CAPITAL</div> <div>OFFSHORE FUND LTD</div> <div>2 GREENWICH PLZ 1ST FL</div> <div>GREENWICH, CT 06830</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$104,504.04</div></div></div> <div>\$104,504.04</div>	<div>Allowed Total: \$101,001.74</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$101,001.74</div></div></div> <div>\$101,001.74</div>

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 14837 Date Filed: 07/31/2006 Docketed Total: \$115,123.63 Filing Creditor Name and Address: EMC2 CORPORATION PO BOX 5126 TIMONIUM, MD 21094	Claim Holder Name and Address EMC2 CORPORATION PO BOX 5126 TIMONIUM, MD 21094 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$40,950.67 <u>Unsecured</u> \$74,172.96 \$40,950.67 \$74,172.96	

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 2342 Date Filed: 03/20/2006 Docketed Total: \$2,801,641.96 Filing Creditor Name and Address: FIRSTENERGY SOLUTIONS CORP 395 GHENT RD AKRON, OH 44333	Claim Holder Name and Address FIRSTENERGY SOLUTIONS CORP 395 GHENT RD AKRON, OH 44333 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$2,801,641.96</td></tr><tr><td></td><td></td><td></td><td>\$2,801,641.96</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$2,801,641.96				\$2,801,641.96	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$2,445,010.64</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,445,010.64</td></tr><tr><td></td><td></td><td></td><td>\$2,445,010.64</td></tr></table>			Allowed Total:	\$2,445,010.64	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,445,010.64				\$2,445,010.64
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$2,801,641.96																											
			\$2,801,641.96																											
		Allowed Total:	\$2,445,010.64																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$2,445,010.64																											
			\$2,445,010.64																											
Claim: 863 Date Filed: 11/28/2005 Docketed Total: \$14,900.00 Filing Creditor Name and Address: FLEXIBLE AUTOMATION INC 3387 E BRISTOL RD BURTON, MI 48529	Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$14,900.00</td></tr><tr><td></td><td></td><td></td><td>\$14,900.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$14,900.00				\$14,900.00	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$13,410.00</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$13,410.00</td></tr><tr><td></td><td></td><td></td><td>\$13,410.00</td></tr></table>			Allowed Total:	\$13,410.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$13,410.00				\$13,410.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$14,900.00																											
			\$14,900.00																											
		Allowed Total:	\$13,410.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$13,410.00																											
			\$13,410.00																											
Claim: 5568 Date Filed: 05/10/2006 Docketed Total: \$307,574.95 Filing Creditor Name and Address: FOSTER ELECTRIC USA INC 203 N LASALLE ST STE 2500 CHICAGO, IL 60601-1262	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$307,574.95</td></tr><tr><td></td><td></td><td></td><td>\$307,574.95</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$307,574.95				\$307,574.95	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$307,010.23</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$307,010.23</td></tr><tr><td></td><td></td><td></td><td>\$307,010.23</td></tr></table>			Allowed Total:	\$307,010.23	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$307,010.23				\$307,010.23
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$307,574.95																											
			\$307,574.95																											
		Allowed Total:	\$307,010.23																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$307,010.23																											
			\$307,010.23																											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<div>Claim: 16511 Date Filed: 06/08/2006 Docketed Total: \$59,175.40 Filing Creditor Name and Address: FRAENKISCHE USA LP SMITH GAMBREIL & RUSSELL LLP 1230 PEACHTREE ST NE PROMENADE II STE 3100 ATLANTA, GA 30309</div>	<div>Claim Holder Name and Address FRAENKISCHE USA LP SMITH GAMBREIL & RUSSELL LLP 1230 PEACHTREE ST NE PROMENADE II STE 3100 ATLANTA, GA 30309 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>05-44640<div>\$59,175.40</div></div><div>\$59,175.40</div></div>	<div><div><div></div><div></div><div></div><div></div></div><div>Allowed Total: \$32,056.78</div></div> <div><div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>05-44640<div>\$32,056.78</div></div><div>\$32,056.78</div></div>
<div>Claim: 5463 Date Filed: 05/10/2006 Docketed Total: \$17,971.26 Filing Creditor Name and Address: FREUDENBERG NONWOVENS LP EFT 2975 PEMBROKE RD HOPKINSVILLE, KY 42240</div>	<div>Claim Holder Name and Address FREUDENBERG NONWOVENS LP EFT 2975 PEMBROKE RD HOPKINSVILLE, KY 42240 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>05-44481<div>\$17,971.26</div></div><div>\$17,971.26</div></div>	<div><div><div></div><div></div><div></div><div></div></div><div>Allowed Total: \$10,115.16</div></div> <div><div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div>05-44640<div>\$10,115.16</div></div><div>\$10,115.16</div></div>

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 9261 Date Filed: 07/11/2006 Docketed Total: \$4,251,232.51 Filing Creditor Name and Address: FUTABA CORPORATION OF AMERICA 711 E STATE PKY SCHAUMBURG, IL 60173	<div>Claim Holder Name and Address</div> <div>BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$856,790.09</div></div><div><div>Unsecured</div><div>\$3,288,274.82</div></div><div><div></div><div>\$856,790.09</div></div><div><div></div><div>\$3,288,274.82</div></div></div> <div><div>Claim Holder Name and Address</div><div>FUTABA CORPORATION OF AMERICA 711 E STATE PKY SCHAUMBURG, IL 60173</div><div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>UNL</div></div><div><div>Unsecured</div><div>\$106,167.60</div></div><div><div></div><div>UNL</div></div><div><div></div><div>\$106,167.60</div></div></div></div>	<div><div></div><div>Allowed Total:</div><div>\$3,929,761.02</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$3,929,761.02</div></div><div><div></div><div>\$3,929,761.02</div></div></div>
Claim: 16570 Date Filed: 03/12/2007 Docketed Total: \$337,154.09 Filing Creditor Name and Address: GCI TECHNOLOGIES INC 1301 PRECISION DR PLANO, TX 75074	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$5,981.92</div></div><div><div>Unsecured</div><div>\$331,172.17</div></div><div><div></div><div>\$5,981.92</div></div><div><div></div><div>\$331,172.17</div></div></div>	<div><div></div><div>Allowed Total:</div><div>\$334,006.68</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$334,006.68</div></div><div><div></div><div>\$334,006.68</div></div></div>

* See Exhibit D for a listing of debtor entities by case number.

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Claim: 10191 Date Filed: 07/21/2006 Docketed Total: \$7,020.00 Filing Creditor Name and Address: GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242	Claim Holder Name and Address GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$7,020.00</td></tr><tr><td></td><td></td><td></td><td>\$7,020.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$7,020.00				\$7,020.00	<table><tr><td></td><td>Allowed Total:</td><td>\$3,680.00</td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></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* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 500 Date Filed: 11/10/2005 Docketed Total: \$6,837.48 Filing Creditor Name and Address: GENERAL ELECTRIC COMPANY GE FANUC AUTOMATION NORTH AMERICA INC ROBINSON & COLE LLP 280 TRUMBULL ST HARTFORD, CT 06103</p>	<p>Claim Holder Name and Address GENERAL ELECTRIC COMPANY GE FANUC AUTOMATION NORTH AMERICA INC ROBINSON & COLE LLP 280 TRUMBULL ST HARTFORD, CT 06103</p> <p>Docketed Total: \$6,837.48</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$6,837.48 \$6,837.48</p>	<p>Allowed Total: \$2,279.16</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$2,279.16 \$2,279.16</p>
<p>Claim: 15064 Date Filed: 07/31/2006 Docketed Total: \$5,895,235.82 Filing Creditor Name and Address: GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC ONE NEW YORK PLAZA 42ND FL NEW YORK, NY 10004</p>	<p>Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC ONE NEW YORK PLAZA 42ND FL NEW YORK, NY 10004</p> <p>Docketed Total: UNL</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____</p>	<p>Allowed Total: \$5,711,817.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$5,711,817.00 \$5,711,817.00</p>
<p>Claim: 11248 Date Filed: 07/27/2006 Docketed Total: \$1,777.27 Filing Creditor Name and Address: GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA</p>	<p>Claim Holder Name and Address GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA</p> <p>Docketed Total: \$1,777.27</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$1,777.27 \$1,777.27</p>	<p>Allowed Total: \$1,512.63</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$1,512.63 \$1,512.63</p>

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																											
Claim: 11250 Date Filed: 07/27/2006 Docketed Total: \$46,237.04 Filing Creditor Name and Address: GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA	Claim Holder Name and Address GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$46,237.04</td></tr><tr><td></td><td></td><td></td><td>\$46,237.04</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$46,237.04				\$46,237.04	<table><tr><td></td><td>Allowed Total:</td><td>\$34,571.14</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$34,571.14</td></tr><tr><td></td><td></td><td></td><td>\$34,571.14</td></tr></table>		Allowed Total:	\$34,571.14	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$34,571.14				\$34,571.14
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05-44640			\$34,571.14																										
			\$34,571.14																										
Claim: 11251 Date Filed: 07/27/2006 Docketed Total: \$31,625.46 Filing Creditor Name and Address: GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA	Claim Holder Name and Address GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$31,625.46</td></tr><tr><td></td><td></td><td></td><td>\$31,625.46</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$31,625.46				\$31,625.46	<table><tr><td></td><td>Allowed Total:</td><td>\$14,271.26</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$14,271.26</td></tr><tr><td></td><td></td><td></td><td>\$14,271.26</td></tr></table>		Allowed Total:	\$14,271.26	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$14,271.26				\$14,271.26
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$31,625.46																										
			\$31,625.46																										
	Allowed Total:	\$14,271.26																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$14,271.26																										
			\$14,271.26																										
Claim: 9798 Date Filed: 07/18/2006 Docketed Total: \$37,253.38 Filing Creditor Name and Address: GREER STOP NUT INC CURTIN & HEEFNER LLP 250 N PENNSYLVANIA AVE MORRISVILLE, PA 19067	Claim Holder Name and Address BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$37,253.38</td></tr><tr><td></td><td></td><td></td><td>\$37,253.38</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$37,253.38				\$37,253.38	<table><tr><td></td><td>Allowed Total:</td><td>\$28,772.36</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$28,772.36</td></tr><tr><td></td><td></td><td></td><td>\$28,772.36</td></tr></table>		Allowed Total:	\$28,772.36	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$28,772.36				\$28,772.36
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$37,253.38																										
			\$37,253.38																										
	Allowed Total:	\$28,772.36																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$28,772.36																										
			\$28,772.36																										

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 4427 Date Filed: 05/02/2006 Docketed Total: \$139,123.46 Filing Creditor Name and Address: HAMMOND GROUP INC 1414 FIELD ST BLDG B HAMMOND, IN 46320-173	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HAMMOND GROUP INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$15,397.30</td><td>\$123,726.16</td></tr><tr><td></td><td></td><td>\$15,397.30</td><td>\$123,726.16</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$15,397.30	\$123,726.16			\$15,397.30	\$123,726.16	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481		\$15,397.30	\$123,726.16											
		\$15,397.30	\$123,726.16											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 9995 Date Filed: 07/20/2006 Docketed Total: \$57,149.69 Filing Creditor Name and Address: IBJTC BUSINESS CREDIT CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION DAY PITNEY LLP 7 TIMES SQUARE NEW YORK, NY 10036	Claim Holder Name and Address IBJTC BUSINESS CREDIT CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION DAY PITNEY LLP 7 TIMES SQUARE NEW YORK, NY 10036 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$57,149.69</td></tr><tr><td></td><td></td><td></td><td>\$57,149.69</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$57,149.69				\$57,149.69	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481			\$57,149.69											
			\$57,149.69											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 13445 Date Filed: 07/31/2006 Docketed Total: \$52,318.51 Filing Creditor Name and Address: JUDCO MANUFACTURING INC 1429 W 240TH ST HARBOR CITY, CA 90710	Claim Holder Name and Address JUDCO MANUFACTURING INC 1429 W 240TH ST HARBOR CITY, CA 90710 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$52,318.51</td></tr><tr><td></td><td></td><td></td><td>\$52,318.51</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$52,318.51				\$52,318.51	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$33,938.12</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$33,938.12</td></tr><tr><td></td><td></td><td></td><td>\$33,938.12</td></tr></table>			Allowed Total:	\$33,938.12	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$33,938.12				\$33,938.12
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$52,318.51																											
			\$52,318.51																											
		Allowed Total:	\$33,938.12																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$33,938.12																											
			\$33,938.12																											
Claim: 3640 Date Filed: 05/01/2006 Docketed Total: \$47,083.50 Filing Creditor Name and Address: KORTEN QUALITY SYSTEMS LTD PO BOX 454 ROMEO, MI 48065	Claim Holder Name and Address MADISON NICHE OPPORTUNITIES FUND LLC 6143 S WILLOW DR STE 200 GREENWOOD VILLAGE, CO 80111 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$47,083.50</td></tr><tr><td></td><td></td><td></td><td>\$47,083.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$47,083.50				\$47,083.50	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$46,687.50</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$46,687.50</td></tr><tr><td></td><td></td><td></td><td>\$46,687.50</td></tr></table>			Allowed Total:	\$46,687.50	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$46,687.50				\$46,687.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$47,083.50																											
			\$47,083.50																											
		Allowed Total:	\$46,687.50																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$46,687.50																											
			\$46,687.50																											
Claim: 12530 Date Filed: 07/28/2006 Docketed Total: \$312,610.00 Filing Creditor Name and Address: KYOCERA INDUSTRIAL CERAMICS CORP 345 PARK AVE 18TH FL NEW YORK, NY 10154	Claim Holder Name and Address KYOCERA INDUSTRIAL CERAMICS CORP 345 PARK AVE 18TH FL NEW YORK, NY 10154 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$312,610.00</td></tr><tr><td></td><td></td><td></td><td>\$312,610.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$312,610.00				\$312,610.00	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$137,780.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$137,780.00</td></tr><tr><td></td><td></td><td></td><td>\$137,780.00</td></tr></table>			Allowed Total:	\$137,780.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$137,780.00				\$137,780.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$312,610.00																											
			\$312,610.00																											
		Allowed Total:	\$137,780.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$137,780.00																											
			\$137,780.00																											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 15483 Date Filed: 07/31/2006 Docketed Total: \$66,952.29 Filing Creditor Name and Address: LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$66,952.29</td></tr><tr><td></td><td></td><td></td><td>\$66,952.29</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$66,952.29				\$66,952.29	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$64,639.19</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$64,639.19</td></tr><tr><td></td><td></td><td></td><td>\$64,639.19</td></tr></table>			Allowed Total:	\$64,639.19	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$64,639.19				\$64,639.19
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44507			\$66,952.29																											
			\$66,952.29																											
		Allowed Total:	\$64,639.19																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44507			\$64,639.19																											
			\$64,639.19																											
Claim: 6147 Date Filed: 05/17/2006 Docketed Total: \$2,996,365.10 Filing Creditor Name and Address: LITTELFUSE INC LITTELFUSE INC 800 NORTHWEST HIGHWAY DES PLAINES, IL 60016	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,996,365.10</td></tr><tr><td></td><td></td><td></td><td>\$2,996,365.10</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,996,365.10				\$2,996,365.10	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$2,984,898.81</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,984,898.81</td></tr><tr><td></td><td></td><td></td><td>\$2,984,898.81</td></tr></table>			Allowed Total:	\$2,984,898.81	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,984,898.81				\$2,984,898.81
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$2,996,365.10																											
			\$2,996,365.10																											
		Allowed Total:	\$2,984,898.81																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$2,984,898.81																											
			\$2,984,898.81																											
Claim: 12161 Date Filed: 07/28/2006 Docketed Total: \$875,135.40 Filing Creditor Name and Address: MARQUARDT GMBH SCHLOSS STR 16 RIETHEIM WEIHEIM 78604, GERMANY	Claim Holder Name and Address MARQUARDT GMBH SCHLOSS STR 16 RIETHEIM WEIHEIM 78604, GERMANY <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$875,135.40</td></tr><tr><td></td><td></td><td></td><td>\$875,135.40</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$875,135.40				\$875,135.40	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$794,954.68</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$794,954.68</td></tr><tr><td></td><td></td><td></td><td>\$794,954.68</td></tr></table>			Allowed Total:	\$794,954.68	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$794,954.68				\$794,954.68
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$875,135.40																											
			\$875,135.40																											
		Allowed Total:	\$794,954.68																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$794,954.68																											
			\$794,954.68																											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 15211 Date Filed: 07/31/2006 Docketed Total: \$1,352,891.10 Filing Creditor Name and Address: MILLENNIUM INDUSTRIES CORPORATION CLARK HILL PLC 500 WOODWARD AVE STE 3500 DETROIT, MI 48226-3435	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$704,727.68</td><td>\$648,163.42</td></tr><tr><td></td><td></td><td>\$704,727.68</td><td>\$648,163.42</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$704,727.68	\$648,163.42			\$704,727.68	\$648,163.42	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$626,637.92</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$626,637.92</td></tr><tr><td></td><td></td><td></td><td>\$626,637.92</td></tr></table>			Allowed Total:	\$626,637.92	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$626,637.92				\$626,637.92
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$704,727.68	\$648,163.42																											
		\$704,727.68	\$648,163.42																											
		Allowed Total:	\$626,637.92																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$626,637.92																											
			\$626,637.92																											
Claim: 12043 Date Filed: 07/28/2006 Docketed Total: \$30,000.00 Filing Creditor Name and Address: MINNICK RALPH D LAUDIG GEORGE RUTHERFORD & SIPES 156 E MARKET ST STE 600 INDIANAPOLIS, IN 46204	Claim Holder Name and Address MINNICK RALPH D LAUDIG GEORGE RUTHERFORD & SIPES 156 E MARKET ST STE 600 INDIANAPOLIS, IN 46204 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$30,000.00</td></tr><tr><td></td><td></td><td></td><td>\$30,000.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$30,000.00				\$30,000.00	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$5,000.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,000.00</td></tr><tr><td></td><td></td><td></td><td>\$5,000.00</td></tr></table>			Allowed Total:	\$5,000.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,000.00				\$5,000.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$30,000.00																											
			\$30,000.00																											
		Allowed Total:	\$5,000.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$5,000.00																											
			\$5,000.00																											
Claim: 10400 Date Filed: 07/24/2006 Docketed Total: \$237,792.65 Filing Creditor Name and Address: NATIONAL INSTRUMENTS CORP 11500 NORTH MOPAC EXPRESSWAY AUSTIN, TX 78759	Claim Holder Name and Address NATIONAL INSTRUMENTS CORP 11500 NORTH MOPAC EXPRESSWAY AUSTIN, TX 78759 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$237,792.65</td></tr><tr><td></td><td></td><td></td><td>\$237,792.65</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$237,792.65				\$237,792.65	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$233,891.61</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$233,891.61</td></tr><tr><td></td><td></td><td></td><td>\$233,891.61</td></tr></table>			Allowed Total:	\$233,891.61	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$233,891.61				\$233,891.61
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$237,792.65																											
			\$237,792.65																											
		Allowed Total:	\$233,891.61																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$233,891.61																											
			\$233,891.61																											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 9771 Date Filed: 07/18/2006 Docketed Total: \$977,354.65 Filing Creditor Name and Address: NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP C O ROBERT SZWAJKOS ESQ CURTIN & HEEFNER LLP 250 N PENNSYLVANIA MORRISVILLE, PA 19067	Claim Holder Name and Address BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$977,354.65</td></tr><tr><td></td><td></td><td></td><td>\$977,354.65</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$977,354.65				\$977,354.65	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$977,354.65											
			\$977,354.65											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 11191 Date Filed: 07/26/2006 Docketed Total: \$56,219.54 Filing Creditor Name and Address: PARLEX CORPORATION KUTCHIN & RUFO PC 155 FEDERAL ST 17TH FL BOSTON, MA 02110</p>	<p>Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p> <p>Docketed Total: \$56,219.54</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ \$56,219.54 \$56,219.54</p>	<p>Allowed Total: \$53,627.03</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ \$53,627.03 \$53,627.03</p>
<p>Claim: 11193 Date Filed: 07/26/2006 Docketed Total: \$39,295.28 Filing Creditor Name and Address: PARLEX CORPORATION KUTCHIN & RUFO PC 155 FEDERAL ST 17TH FL BOSTON, MA 02110</p>	<p>Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p> <p>Docketed Total: \$39,295.28</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44547 _____ _____ \$39,295.28 \$39,295.28</p>	<p>Allowed Total: \$36,986.58</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$36,986.58 \$36,986.58</p>

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 2548 Date Filed: 04/04/2006 Docketed Total: \$562,192.18 Filing Creditor Name and Address: PBR AUSTRALIA PTY LTD ATTN PETER VALENTINE PO BOX 176 BENTLEIGH E VI 3165, AUSTRALIA	<div>Claim Holder Name and Address</div> <div>PBR AUSTRALIA PTY LTD ATTN PETER VALENTINE PO BOX 176 BENTLEIGH E VI 3165, AUSTRALIA</div> <div>Docketed Total: \$223,390.20</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$223,390.20</div><div>\$223,390.20</div></div> <div>Claim Holder Name and Address</div> <div>SPECIAL SITUATIONS INVESTING GROUP INC C/O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004</div> <div>Docketed Total: \$338,801.98</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$338,801.98</div><div>\$338,801.98</div></div>	<div>Allowed Total: \$39,766.37</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$39,766.37</div><div>\$39,766.37</div></div> <div>Allowed Total: \$338,801.98</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$338,801.98</div><div>\$338,801.98</div></div>
Claim: 10579 Date Filed: 07/25/2006 Docketed Total: \$760,117.01 Filing Creditor Name and Address: PHILLIPS PLASTICS CORPORATION 1201 HANLEY RD HUDSON, WI 54016	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$760,117.01</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$751,115.95</div><div>\$9,001.06</div><div>\$751,115.95</div><div>\$9,001.06</div></div>	<div>Allowed Total: \$753,910.00</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$753,910.00</div><div>\$753,910.00</div></div>

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 10580 Date Filed: 07/25/2006 Docketed Total: \$203,432.68 Filing Creditor Name and Address: PHILLIPS PLASTICS CORPORATION 1201 HANLEY RD HUDSON, WI 54016	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$203,432.68</td><td></td><td></td></tr><tr><td></td><td>\$203,432.68</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$203,432.68				\$203,432.68			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640	\$203,432.68													
	\$203,432.68													

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Claim: 13775 Date Filed: 07/31/2006 Docketed Total: \$188,727.41 Filing Creditor Name and Address: PLATING TECHNOLOGY INC 800 FREBIS AVE COLUMBUS, OH 43206	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$188,727.41</td></tr><tr><td></td><td></td><td></td><td>\$188,727.41</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$188,727.41				\$188,727.41	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$184,726.19</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td>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* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 15627 Date Filed: 07/31/2006 Docketed Total: \$147,402.29 Filing Creditor Name and Address: PREMIER PRODUCTS INC 3030 KERSTEN CT KALAMAZOO, MI 49048	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$147,402.29</td></tr><tr><td></td><td></td><td></td><td>\$147,402.29</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$147,402.29				\$147,402.29	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$147,402.29											
			\$147,402.29											

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																											
Claim: 16334 Date Filed: 09/25/2006 Docketed Total: \$398,139.37 Filing Creditor Name and Address: RAWAC PLATING COMPANY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	Claim Holder Name and Address RAWAC PLATING COMPANY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$398,139.37</td></tr><tr><td></td><td></td><td></td><td>\$398,139.37</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$398,139.37				\$398,139.37	<table><tr><td></td><td>Allowed Total:</td><td>\$352,725.84</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$352,725.84</td></tr><tr><td></td><td></td><td></td><td>\$352,725.84</td></tr></table>		Allowed Total:	\$352,725.84	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$352,725.84				\$352,725.84
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$398,139.37																										
			\$398,139.37																										
	Allowed Total:	\$352,725.84																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$352,725.84																										
			\$352,725.84																										
Claim: 11264 Date Filed: 07/27/2006 Docketed Total: \$673,272.82 Filing Creditor Name and Address: REPUBLIC ENGINEERED PRODUCTS INC MCDONALD HOPKINS CO LPA 600 SUPERIOR AVE E STE 2100 CLEVELAND, OH 44114	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$673,272.82</td></tr><tr><td></td><td></td><td></td><td>\$673,272.82</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$673,272.82				\$673,272.82	<table><tr><td></td><td>Allowed Total:</td><td>\$673,122.03</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$673,122.03</td></tr><tr><td></td><td></td><td></td><td>\$673,122.03</td></tr></table>		Allowed Total:	\$673,122.03	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$673,122.03				\$673,122.03
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$673,272.82																										
			\$673,272.82																										
	Allowed Total:	\$673,122.03																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$673,122.03																										
			\$673,122.03																										
Claim: 8863 Date Filed: 06/30/2006 Docketed Total: \$25,198.10 Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR LAUREN MANUFACTURING PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	Claim Holder Name and Address RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR LAUREN MANUFACTURING PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$25,198.10</td></tr><tr><td></td><td></td><td></td><td>\$25,198.10</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$25,198.10				\$25,198.10	<table><tr><td></td><td>Allowed Total:</td><td>\$23,290.40</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$23,290.40</td></tr><tr><td></td><td></td><td></td><td>\$23,290.40</td></tr></table>		Allowed Total:	\$23,290.40	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$23,290.40				\$23,290.40
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
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05-44640			\$23,290.40																										
			\$23,290.40																										

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 8860 Date Filed: 06/30/2006 Docketed Total: \$4,745.00 Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR SA TECHNOLOGIES INC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	Claim Holder Name and Address RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR SA TECHNOLOGIES INC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024 <u>Case Number*</u> 05-44507 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$4,745.00 \$4,745.00	

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<div>Claim: 2680 Date Filed: 04/18/2006 Docketed Total: \$111,073.70 Filing Creditor Name and Address: ROTHRIST TUBE INC NELSON MULLINS RILEY & SCARBOROUGH LLP PO BOX 11070 COLUMBIA, SC 29211-1070</div>	<div>Claim Holder Name and Address ROTHRIST TUBE INC NELSON MULLINS RILEY & SCARBOROUGH LLP PO BOX 11070 COLUMBIA, SC 29211-1070 <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$111,073.70</div></div><div>\$111,073.70</div></div>	<div><div>Allowed Total:</div><div>\$100,896.19</div></div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$100,896.19</div></div> <div>\$100,896.19</div>
<div>Claim: 15692 Date Filed: 07/31/2006 Docketed Total: \$12,209.13 Filing Creditor Name and Address: SIEMENS BULDING TECHNOLOGIES INC FAGELHABER LLC 55 E MONROE ST 40TH FL CHICAGO, IL 60603</div>	<div>Claim Holder Name and Address SIEMENS BULDING TECHNOLOGIES INC FAGELHABER LLC 55 E MONROE ST 40TH FL CHICAGO, IL 60603 <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$12,209.13</div></div><div>\$12,209.13</div></div>	<div><div>Allowed Total:</div><div>\$8,407.85</div></div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$8,407.85</div></div> <div>\$8,407.85</div>

* See Exhibit D for a listing of debtor entities by case number.

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																																								
Claim: 14141 Date Filed: 07/31/2006 Docketed Total: \$2,565,472.27 Filing Creditor Name and Address: SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$2,492,426.58</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,492,426.58</td></tr><tr><td></td><td></td><td></td><td>\$2,492,426.58</td></tr></table> <div>Claim Holder Name and Address</div> <div>SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</div> <div>Docketed Total: \$73,045.69</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$73,045.69</td><td></td></tr><tr><td></td><td></td><td>\$73,045.69</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,492,426.58				\$2,492,426.58	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$73,045.69				\$73,045.69		<div>Allowed Total: \$2,343,162.15</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$24,324.10</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,318,838.05</td></tr><tr><td></td><td></td><td></td><td>\$2,343,162.15</td></tr></table> <div>Allowed Total: \$121,842.03</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$386.01</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$121,456.02</td></tr><tr><td></td><td></td><td></td><td>\$121,842.03</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$24,324.10	05-44640			\$2,318,838.05				\$2,343,162.15	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$386.01	05-44640			\$121,456.02				\$121,842.03
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																																							
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05-44507			\$386.01																																																							
05-44640			\$121,456.02																																																							
			\$121,842.03																																																							
Claim: 15423 Date Filed: 07/31/2006 Docketed Total: \$6,153,413.36 Filing Creditor Name and Address: SPECIAL SITUATIONS INVESTING GROUP INC C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	<div>Claim Holder Name and Address</div> <div>SPECIAL SITUATIONS INVESTING GROUP INC C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302</div> <div>Docketed Total: \$6,153,413.36</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$6,153,413.36</td></tr><tr><td></td><td></td><td></td><td>\$6,153,413.36</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,153,413.36				\$6,153,413.36	<div>Allowed Total: \$5,858,665.54</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,858,665.54</td></tr><tr><td></td><td></td><td></td><td>\$5,858,665.54</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,858,665.54				\$5,858,665.54																																
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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 5980 Date Filed: 05/16/2006 Docketed Total: \$9,225,767.18 Filing Creditor Name and Address: SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR KNOXVILLE LLC 10215 CANEEL DR KNOXVILLE, TN 37931	<div>Claim Holder Name and Address</div> <div>PBR KNOXVILLE LLC 10215 CANEEL DR KNOXVILLE, TN 37931</div> <div>Docketed Total: \$68,308.80</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>\$68,308.80</div><div>Priority</div><div>Unsecured</div></div></div> <div><div>\$68,308.80</div></div>	<div>Allowed Total: \$0.00</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$0.00</div></div></div> <div><div>\$0.00</div></div>
	<div>Claim Holder Name and Address</div> <div>SPECIAL SITUATIONS INVESTING GROUP INC C/O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004</div> <div>Docketed Total: \$9,157,458.38</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$9,157,458.38</div></div></div> <div><div>\$9,157,458.38</div></div>	<div>Allowed Total: \$9,157,458.38</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$9,157,458.38</div></div></div> <div><div>\$9,157,458.38</div></div>
Claim: 9772 Date Filed: 07/18/2006 Docketed Total: \$72,034.20 Filing Creditor Name and Address: SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY C O ROBERT SZWAJKOS ESQUIRE CURTIN & HEEFNER LLP 250 N PENNSYLVANIA AVE MORRISVILLE, PA 19067	<div>Claim Holder Name and Address</div> <div>BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081</div> <div>Docketed Total: \$72,034.20</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$72,034.20</div></div></div> <div><div>\$72,034.20</div></div>	<div>Allowed Total: \$72,025.32</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$72,025.32</div></div></div> <div><div>\$72,025.32</div></div>

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 8094 Date Filed: 06/16/2006 Docketed Total: \$271.50 Filing Creditor Name and Address: TAX COMMISSIONER OF THE STATE OF OHIO 30 E BROAD ST COLUMBUS, OH 43215	Claim Holder Name and Address TAX COMMISSIONER OF THE STATE OF OHIO 30 E BROAD ST COLUMBUS, OH 43215 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$271.50</div></div> <div>\$271.50</div>	<div>Allowed Total: \$222.89</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$222.89</div></div> <div>\$222.89</div>
Claim: 12828 Date Filed: 07/28/2006 Docketed Total: \$2,696,313.72 Filing Creditor Name and Address: TCS AMERICA A DIV OF TATA AMERICA INTERNATIONAL CORPORATION TCS AMERICA 101 PK AVE 26TH FL NEW YORK, NY 10178	Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$2,696,313.72</div></div> <div>\$2,696,313.72</div>	<div>Allowed Total: \$2,671,979.95</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$2,671,979.95</div></div> <div>\$2,671,979.95</div>
Claim: 16583 Date Filed: 03/20/2007 Docketed Total: \$206,964.00 Filing Creditor Name and Address: TESTEQUITY INC 2450 TURQUOISE CIR THOUSAND OAKS, CA 91320	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$206,964.00</div></div> <div>\$206,964.00</div>	<div>Allowed Total: \$166,885.00</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$166,885.00</div></div> <div>\$166,885.00</div>

* See Exhibit D for a listing of debtor entities by case number.

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Claim: 10373 Date Filed: 07/24/2006 Docketed Total: \$61,309.20 Filing Creditor Name and Address: THE DAYTON POWER AND LIGHT COMPANY 1065 WOODMAN DR DAYTON, OH 45432	Claim Holder Name and Address THE DAYTON POWER AND LIGHT COMPANY 1065 WOODMAN DR DAYTON, OH 45432 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$61,309.20</td></tr><tr><td></td><td></td><td></td><td>\$61,309.20</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$61,309.20				\$61,309.20	<table><tr><td></td><td>Allowed Total:</td><td>\$37,272.92</td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><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* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
Claim: 11640 Date Filed: 07/27/2006 Docketed Total: \$6,183,936.00 Filing Creditor Name and Address: VICTORY PACKAGING LP VICTORY PACKAGING LLP 3555 TIMMONS LAND STE 1440 HOUSTON, TX 77027	Claim Holder Name and Address VICTORY PACKAGING LP VICTORY PACKAGING LLP 3555 TIMMONS LAND STE 1440 HOUSTON, TX 77027 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>UNL</td><td>\$6,183,936.00</td></tr><tr><td></td><td></td><td>UNL</td><td>\$6,183,936.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		UNL	\$6,183,936.00			UNL	\$6,183,936.00	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$3,764,666.98</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td>\$3,764,666.98</td></tr></table>			Allowed Total:	\$3,764,666.98								\$3,764,666.98
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		UNL	\$6,183,936.00																							
		UNL	\$6,183,936.00																							
		Allowed Total:	\$3,764,666.98																							
			\$3,764,666.98																							
Claim: 12052 Date Filed: 07/28/2006 Docketed Total: \$30,000.00 Filing Creditor Name and Address: WALDO RICHARD L AND GWENDOLYN A WALDO PLAINTIFFS V L GEORGE W R SIPES 151 N DELAWARE ST STE 1700 INDIANAPOLIS, IN 46204-2503	Claim Holder Name and Address WALDO RICHARD L AND GWENDOLYN A WALDO PLAINTIFFS V L GEORGE W R SIPES 151 N DELAWARE ST STE 1700 INDIANAPOLIS, IN 46204-2503 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$30,000.00</td></tr><tr><td></td><td></td><td></td><td>\$30,000.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$30,000.00				\$30,000.00	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$5,000.00</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td>\$5,000.00</td></tr></table>			Allowed Total:	\$5,000.00								\$5,000.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$30,000.00																							
			\$30,000.00																							
		Allowed Total:	\$5,000.00																							
			\$5,000.00																							
Claim: 16447 Date Filed: 12/08/2006 Docketed Total: \$76,844.72 Filing Creditor Name and Address: WRIGHT PLASTIC PRODUCTS CO LLC 201 CONDENSERY RD SHERIDAN, MI 48884	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$76,844.72</td></tr><tr><td></td><td></td><td></td><td>\$76,844.72</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$76,844.72				\$76,844.72	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$72,148.40</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td>\$72,148.40</td></tr></table>			Allowed Total:	\$72,148.40								\$72,148.40
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$76,844.72																							
			\$76,844.72																							
		Allowed Total:	\$72,148.40																							
			\$72,148.40																							
		Total Claims To Be Allowed: 103 Total Amount As Allowed: \$93,260,741.48 Total Amount As Allowed: \$83,833,319.19																								

* See Exhibit D for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED		SURVIVING CLAIM	
<p>Claim Number: 16606</p> <p>Date Filed: 05/14/2007</p> <p>Creditor's Name and Address:</p> <p>1ST CHOICE HEATING & COOLING INC JOEL D APPLEBAUM P36774 CLARK HILL PLC 500 WOODWARD AVE STE 3500 DETROIT, MI 48226</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured: \$22,046.54</p> <p>Priority:</p> <p>Administrative:</p> <p>Unsecured: _____</p> <p>Total: \$22,046.54</p>	<p>Claim Number: 16601</p> <p>Date Filed: 05/15/2007</p> <p>Creditor's Name and Address:</p> <p>1ST CHOICE HEATING & COOLING INC JOEL D APPLEBAUM P36774 CLARK HILL PLC 500 WOODWARD AVE STE 3500 DETROIT, MI 48226</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured: \$22,046.54</p> <p>Priority:</p> <p>Administrative:</p> <p>Unsecured: _____</p> <p>Total: \$22,046.54</p> <p>Current Status: To be allowed -- see Exhibit A</p>
<p>Claim Number: 13740</p> <p>Date Filed: 07/31/2006</p> <p>Creditor's Name and Address:</p> <p>BREEN COLOR CONCENTRATES INC MARK CONLAN ESQ GIBBONS PC ONE GATEWAY CTR NEWARK, NJ 07102-5310</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority:</p> <p>Administrative:</p> <p>Unsecured: \$11,505.71</p> <p>Total: \$11,505.71</p>	<p>Claim Number: 14174</p> <p>Date Filed: 07/31/2006</p> <p>Creditor's Name and Address:</p> <p>BREEN COLOR CONCENTRATES INC MARK CONLAN ESQ GIBBONS PC ONE GATEWAY CTR NEWARK, NJ 07102-5310</p>	<p>Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)</p> <p>Secured:</p> <p>Priority:</p> <p>Administrative:</p> <p>Unsecured: \$11,505.71</p> <p>Total: \$11,505.71</p> <p>Current Status: Ordered modified pursuant to prior order</p>
<p>Claim Number: 16541</p> <p>Date Filed: 02/13/2007</p> <p>Creditor's Name and Address:</p> <p>CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE S 225 GREENWICH, CT 06830</p>	<p>Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)</p> <p>Secured:</p> <p>Priority:</p> <p>Administrative:</p> <p>Unsecured: \$31,991.00</p> <p>Total: \$31,991.00</p>	<p>Claim Number: 6321</p> <p>Date Filed: 05/19/2006</p> <p>Creditor's Name and Address:</p> <p>CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE S 225 GREENWICH, CT 06830</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority:</p> <p>Administrative:</p> <p>Unsecured: \$31,991.00</p> <p>Total: \$31,991.00</p> <p>Current Status: Allowed pursuant to stipulation (Docket No. 11413)</p>

EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED		SURVIVING CLAIM	
Claim Number: 16515	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	Claim Number: 1308	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 02/07/2007		Date Filed: 12/27/2005	
Creditor's Name and Address:	Secured:	Creditor's Name and Address:	Secured:
CONTRARIAN FUNDS LLC	Priority:	CONTRARIAN FUNDS LLC	Priority:
ATTN ALISA MUMOLA	Administrative:	ATTN ALISA MUMOLA	Administrative
411 W PUTNAM AVE S 225	Unsecured: \$38,900.00	411 W PUTNAM AVE S 225	Unsecured: \$38,900.00
GREENWICH, CT 06830	Total: \$38,900.00	GREENWICH, CT 06830	Total: \$38,900.00
		Current Status	Ordered modified pursuant to prior order
Claim Number: 14878	Debtor: DELPHI CORPORATION (05-44481)	Claim Number: 16447	Debtor: DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
Date Filed: 07/31/2006		Date Filed: 12/08/2006	
Creditor's Name and Address:	Secured:	Creditor's Name and Address:	Secured:
CONTRARIAN FUNDS LLC	Priority:	CONTRARIAN FUNDS LLC	Priority:
ATTN ALPA JIMENEZ	Administrative:	ATTN ALISA MUMOLA	Administrative
411 W PUTNAM AVE STE 225	Unsecured: \$76,844.72	411 W PUTNAM AVE S 225	Unsecured: \$76,844.72
GREENWICH, CT 06830	Total: \$76,844.72	GREENWICH, CT 06830	Total: \$76,844.72
		Current Status	To be allowed -- see Exhibit B
Claim Number: 6991	Debtor: DELPHI CORPORATION (05-44481)	Claim Number: 16386	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Date Filed: 05/30/2006		Date Filed: 10/24/2006	
Creditor's Name and Address:	Secured:	Creditor's Name and Address:	Secured:
CONTRARIAN FUNDS LLC	Priority:	CONTRARIAN FUNDS LLC	Priority:
ATTN ALPA JIMENEZ	Administrative:	ATTN ALPA JIMENEZ	Administrative
411 W PUTNAM AVE STE 225	Unsecured: \$168,862.08	411 W PUTNAM AVE STE 225	Unsecured: \$168,862.08
GREENWICH, CT 06830	Total: \$168,862.08	GREENWICH, CT 06830	Total: \$168,862.08
		Current Status	Objected to pursuant to 31st Omnibus Claims Objection (Docket No. 14349)

EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED				SURVIVING CLAIM			
Claim Number:	1672	Debtor:	DELPHI CORPORATION (05-44481)	Claim Number:	16739	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	01/26/2006			Date Filed:	11/06/2007		
Creditor's Name and Address:		Secured:		Creditor's Name and Address:		Secured:	
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES		Priority:	\$175,000.00	FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND		Priority:	
JOHN D HERTZBERG		Administrative:		CONTROL DEVICES INC AND FIRST INERTIA		Administrative	
30150 TELEGRAPH RD STE 444		Unsecured:	\$458,258.00	SWITCH LIMITED		Unsecured:	\$633,258.00
BINGHAM FARMS, MI 48025				THOMAS SKIBINSKI		Total:	\$633,258.00
		Total:	\$633,258.00	CONTROL DEVICES INC AND FIRST INERTIA			
				SWITCH		Current Status	To be allowed -- see Exhibit B
				C O SENSATA TECHNOLOGIES INC			
				529 PLEASANT ST MS B 1			
				ATTLEBORO, MA 02703			

Total Claims To Be Expunged: 7
Total Asserted Amount To Be Expunged: \$983,408.05

EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
1ST CHOICE HEATING & COOLING I 8147 ISLANDVIEW DR NEWAYGO, MI 49337	15805	Secured: \$12,491.44 Priority: Administrative: Unsecured: Total: \$12,491.44	08/02/2006	DELPHI CORPORATION (05-44481)
ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018	14279	Secured: Priority: Administrative: Unsecured: \$3,649.48 Total: \$3,649.48	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BASF CORPORATION 100 CAMPUS DR FLORHAM PARK, NJ 07932	16200	Secured: Priority: Administrative: Unsecured: \$1,015,234.23 Total: \$1,015,234.23	08/14/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BEAVER VALLEY MANUFACTURING INC IRA RUBIN GOLDMAN RUBIN & SHAPIRO 1340 WOODMAN DR DAYTON, OH 45432	11186	Secured: Priority: Administrative: Unsecured: \$180,633.39 Total: \$180,633.39	07/26/2006	DELPHI CORPORATION (05-44481)
BURKBURNETT INDEPENDENT SCHOOL DISTRICT HAROLD LEREW PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 8188 WICHITA FALLS, TX 76307	2076	Secured: \$61,138.40 Priority: Administrative: Unsecured: Total: \$61,138.40	02/21/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CROWN CREDIT COMPANY ATTN RODNEY J HINDERS ESQ 115 N MAIN ST NEW BREMEN, OH 45869	6578	Secured: Priority: Administrative: Unsecured: \$2,152.00 Total: \$2,152.00	05/22/2006	ASEC MANUFACTURING GENERAL PARTNERSHIP (05-44482)
FIRST CHOICE HEATING & COOLING INC 8147 ISLANDVIEW DR NEWAYGO, MI 49337	15804	Secured: \$9,555.10 Priority: Administrative: Unsecured: Total: \$9,555.10	08/02/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
JOHN E BENZ & CO JEREMY R JOHNSON ESQ DLA PIPER RUDNICK GRAY CARY US LLP 1251 AVE OF THE AMERICAS NEW YORK, NY 10020-5283	14297	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
JPMORGAN CHASE BANK NA ATTN NEEMA VELUVOLU 4 NEW YORK PLAZA FL 16 NEW YORK, NY 10004-2413	11599	Secured: Priority: Administrative: Unsecured: \$432,705.04 Total: \$432,705.04	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MICROSYS TECHNOLOGIES INC 3710 NASHUA DRIVE UNIT 1 MISSISSAUGA, ON L4V 1M5 CANADA	2054	Secured: Priority: Administrative: Unsecured: \$1,775.00 Total: \$1,775.00	02/17/2006	DELPHI CORPORATION (05-44481)
OHIO DEPARTMENT OF TAXATION REBECCA DAUM ATTORNEY BANKRUPTCY DIVISION PO BOX 530 COLUMBUS, OH 43216-0530	16596	Secured: Priority: Administrative: \$2,976.58 Unsecured: Total: \$2,976.58	04/13/2007	DELPHI CORPORATION (05-44481)
OHIO DEPARTMENT OF TAXATION REBECCA L DAUM 30 E BROAD ST COLUMBUS, OH 43215	1426	Secured: Priority: \$5,503.23 Administrative: Unsecured: Total: \$5,503.23	01/03/2006	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
PBR COLUMBIA LLC ATTN DAVID WHEELER 201 METROPOLITAN DR WEST COLUMBIA, SC 29170 SPECIAL SITUATIONS INVESTING GROUP INC ATTN AL DOMBROWSKI C/O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004	6610	Secured: \$1,508,953.50 Priority: Administrative: Unsecured: \$447,670.98 Total: \$1,956,624.48	05/22/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

Total: 13 \$3,684,438.37

* "UNL" denotes an unliquidated claim.

In re Delphi Corporation, et al.

Thirty-Second Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit D - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44482	ASEC MANUFACTURING GENERAL PARTNERSHIP
05-44507	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
05-44547	DELPHI ELECTRONICS (HOLDING) LLC
05-44554	DELPHI TECHNOLOGIES, INC.
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44610	DELCO ELECTRONICS OVERSEAS CORPORATION
05-44624	DELPHI CONNECTION SYSTEMS
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

Exhibit E

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged, modified and allowed, or allowed in the asserted amount as summarized in the table and described in more detail in the Debtors' Thirty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Regarding (A) Asserted Amount Claims, (B) Claims Subject To Modification, And (C) Claims To Be Expunged (the "Thirty-Second Omnibus Claims Objection"), dated November 14, 2008, a copy of which is enclosed (without exhibits). The Debtors' Thirty-Second Omnibus Claims Objection is set for hearing on December 17, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED THIRTY-SECOND OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON DECEMBER 10, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Thirty-Second Omnibus Claims Objection identifies four different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

The Claims identified as having a Basis For Objection of "Asserted Amount Claims" are Claims that assert liabilities or dollar amounts that the Debtors have determined should be allowed at the asserted amount set forth in the corresponding proof of claim.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims with respect to each of which the Debtors, together with the current

holders and, as applicable, the original claimants asserting such Claims (the "Claimants"), have reached a settlement in principle with respect to the proper amount and classification of each Claim Subject To Modification and the proper Debtor liable for each such Claim. Accordingly, the Debtors seek to convert the amount of each Claim Subject To Modification to a fully liquidated amount agreed to between the Debtors and the Claimant and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

The Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" under the column heading "Claim To Be Expunged" are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Claims To Be Expunged Pursuant To Settlement" are Claims that assert liabilities or dollar amounts that are not owing pursuant to settlements in principle with the holders of such Claims.

Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim

If you wish to view the complete exhibits to the Thirty-Second Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Thirty-Second Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Thirty-Second Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on December 10, 2008. Your Response, if any, to the Thirty-Second Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of

the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Thirty-Second Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the December 17, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on December 17, 2008 at 10:00 a.m. (prevailing Eastern time).

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE THIRTY-SECOND OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE THIRTY-SECOND OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
November 14, 2008

Exhibit F

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
	:
In re	:
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	:
Debtors.	:
	:
-----X	

Chapter 11

Case No. 05-44481 (RDD)

(Jointly Administered)

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged, modified and allowed, or allowed in the asserted amount as summarized in the table and described in more detail in the Debtors' Thirty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Regarding (A) Asserted Amount Claims, (B) Claims Subject To Modification, And (C) Claims To Be Expunged, (the "Thirty-Second Omnibus Claims Objection"), dated November 14, 2008, a copy of which is enclosed (without exhibits). The Debtors' Thirty-Second Omnibus Claims Objection is set for hearing on December 17, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED THIRTY-SECOND OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON DECEMBER 10, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Thirty-Second Omnibus Claims Objection identifies four different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

The Claims identified as having a Basis For Objection of "Asserted Amount Claims" are Claims that assert liabilities or dollar amounts that should be allowed at the asserted amount set forth in the corresponding proof of claim.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims with respect to each of which the Debtors, together with the current

holders and, as applicable, the original claimants asserting such Claims (the "Claimants"), have reached a settlement in principle with respect to the proper amount and classification of each Claim Subject To Modification and the proper Debtor liable for each such Claim. Accordingly, the Debtors seek to convert the amount of each Claim Subject To Modification to a fully liquidated amount agreed to between the Debtors and the Claimant and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

The Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" under the column heading "Claim To Be Expunged" are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Claims To Be Expunged Pursuant To Settlement" are Claims that assert liabilities or dollar amounts that are not owing pursuant to settlements in principle with the holders of such Claims.

Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature

If you wish to view the complete exhibits to the Thirty-Second Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Thirty-Second Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING

SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Thirty-Second Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on December 10, 2008. Your Response, if any, to the Thirty-Second Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Thirty-Second Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the December 17, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on December 17, 2008 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE

BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION UNDER A REORGANIZATION PLAN. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE THIRTY-SECOND OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE THIRTY-SECOND OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
November 14, 2008

Exhibit G - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
1ST CHOICE HEATING & COOLING I	15805	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
1ST CHOICE HEATING & COOLING INC	16601	EXHIBIT A - ASSERTED AMOUNT CLAIMS
1ST CHOICE HEATING & COOLING INC	16606	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
ABC TECHNOLOGIES INC	1168	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ADMIRAL TOOL & MFG CO OF ILLINOIS	16406	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
AIRGAS EAST INC	14278	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
AIRGAS EAST INC	14279	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
AIRGAS SOUTHWEST INC	14277	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ALPS AUTOMOTIVE INC	2246	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
AMES REESE INC	9816	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
AMROC INVESTMENTS LLC	11264	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
AMROC INVESTMENTS LLC AS ASSIGNEE OF FASTENAL COMPANY	7514	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
AMROC INVESTMENTS LLC/FASTENAL COMPANY	7514	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ARGO PARTNERS	14277	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ARGO PARTNERS	14278	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ARGO PARTNERS	14279	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
ARGO PARTNERS	16132	EXHIBIT A - ASSERTED AMOUNT CLAIMS
ASM CAPITAL	2317	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ASM CAPITAL AS ASSIGNEE FOR SPEED MOTOR EXPRESS OF WNY INC	2317	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ASM CAPITAL II LP	16406	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BANK OF AMERICA N A	5423	EXHIBIT A - ASSERTED AMOUNT CLAIMS
BASF CORPORATION	16200	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
BASF CORPORATION	8012	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC	2246	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC	2713	EXHIBIT A - ASSERTED AMOUNT CLAIMS
BEAR STEARNS INVESTMENT PRODUCTS INC	9771	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC	9772	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC	9798	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC/CTS CORPORATION	11256	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC/FUTABA CORPORATION OF AMERICA	9261	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BEAVER VALLEY MANUFACTURING INC	11186	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
BEAVER VALLEY MANUFACTURING INC	16615	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

Exhibit G - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
BELLSOUTH TELECOMMUNICATIONS INC	1570	EXHIBIT A - ASSERTED AMOUNT CLAIMS
BRAKE PARTS INC WIX FILTRATION CORP AFFINIA GROUP INC	12011	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
BREEN COLOR CONCENTRATES INC	13740	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
BURKBURNETT INDEPENDENT SCHOOL DISTRICT	2076	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
CDW COMPUTER CENTERS INC	1659	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CDW COMPUTER CENTERS INC	419	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CDW COMPUTER CENTERS INC	420	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CDW COMPUTER CENTERS INC	88	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CINGULAR WIRELESS	5084	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CINGULAR WIRELESS	5085	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CINGULAR WIRELESS	5087	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CIRCLE BROACH COMPANY INC	9541	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CLARION CORPORATION OF AMERICA	2127	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
COMPUTER PATENT ANNUITIES LP	15379	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTI TECH ELASTOMER COATINGS	9079	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	10579	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	10580	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	10581	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC	13775	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	14795	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC	14878	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
CONTRARIAN FUNDS LLC	15211	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	15222	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC	15627	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	16447	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	16479	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC	16515	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
CONTRARIAN FUNDS LLC	16541	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
CONTRARIAN FUNDS LLC	16570	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	5568	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	6147	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC	6991	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
CONTRARIAN FUNDS LLC	8012	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF BLISSFIELD MANUFACTURING COMPANY	9109	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED	12691	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAPSTAN ATLANTIC	7374	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

Exhibit G - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ELECTRONIC SERVICES LLC DBA CSI ELECTRONICS	9112	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD	12689	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC	10388	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC	9796	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC AS ASSIGNEE OF IMCO INC	7237	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF INA USA CORPORATION	12686	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF MTD TECHNOLOGIES INC	10382	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PAX MACHINE WORKS INC	9792	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION	9113	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF REGENCY MCALLEN	10387	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC	12690	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC	9791	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CONTRARIAN FUNDS LLC AS ASSIGNEE OF STRATTEC SECURITY CORP	12692	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD	12695	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC	12696	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV	12694	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD	12693	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WHIRLAWAY CORPORATION	9793	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS TRANSFEREE OF UNITED STARS INDUSTRIES INC	16745	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC/SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	14141	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
CONTROL MASTERS INC	8219	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CORUS LP	5423	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CREATIVE TECHNIQUES INC	14795	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CROWLEY TOOL CO	16132	EXHIBIT A - ASSERTED AMOUNT CLAIMS
CROWN CREDIT COMPANY	6578	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
CTS CORPORATION	11256	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
DECO AUTOMOTIVE A DIVISION OF MAGNA INTERNATIONAL INC	13458	EXHIBIT A - ASSERTED AMOUNT CLAIMS

Exhibit G - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
DEMAG PLASTICS GROUP CORP	10284	EXHIBIT A - ASSERTED AMOUNT CLAIMS
ELECTRONIC SOLUTIONS INC	1201	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
EMC2 CORPORATION	14837	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
EMPRESAS CA LE TIAXCALA SA DE CV	15511	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FHBC AMERICA INC	6991	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
FIRST CHOICE HEATING & COOLING INC	15804	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES	1672	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED	16739	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FIRSTENERGY SOLUTIONS CORP	2342	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FLEXIBLE AUTOMATION INC	863	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FOSTER ELECTRIC USA INC	5568	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FRAENKISCHE USA LP	16511	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FREUDENBERG NONWOVENS LP EFT	5463	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
FUTABA CORPORATION OF AMERICA	9261	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GCI TECHNOLOGIES INC	16570	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10191	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10192	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GENERAL ELECTRIC CAPITAL CORP	15452	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GENERAL ELECTRIC COMPANY GE FANUC AUTOMATION NORTH AMERICA INC	500	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GOBAR SYSTEMS INC	15429	EXHIBIT A - ASSERTED AMOUNT CLAIMS
GOLDMAN SACHS CREDIT PARTNERS LP	14144	EXHIBIT A - ASSERTED AMOUNT CLAIMS
GOLDMAN SACHS CREDIT PARTNERS LP	14145	EXHIBIT A - ASSERTED AMOUNT CLAIMS
GOLDMAN SACHS CREDIT PARTNERS LP	2127	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC	15064	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GREELEY CONTAINMENT & REWORK INC	11248	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GREELEY CONTAINMENT & REWORK INC	11249	EXHIBIT A - ASSERTED AMOUNT CLAIMS
GREELEY CONTAINMENT & REWORK INC	11250	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GREELEY CONTAINMENT & REWORK INC	11251	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GREER STOP NUT INC	9798	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
GRUNER AG	831	EXHIBIT A - ASSERTED AMOUNT CLAIMS
HAMMOND GROUP INC	4427	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
HENKEL SURFACE TECHNOLOGIES	6497	EXHIBIT A - ASSERTED AMOUNT CLAIMS
HEWLETT PACKARD COMPANY	9352	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

Exhibit G - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
HEWLETT PACKARD FINANCIAL SERVICES COMPANY FKA COMPAQ FINANCIAL SERVICES CORPORATION	10683	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD	416	EXHIBIT A - ASSERTED AMOUNT CLAIMS
IBJTC BUSINESS CREDIT CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION	9995	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ILM TOOL INC	773	EXHIBIT A - ASSERTED AMOUNT CLAIMS
INFINEON TECHNOLOGIES NORTH AMERICA CORP	11968	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
IRON MOUNTAIN INFORMATION MANAGEMENT INC	646	EXHIBIT A - ASSERTED AMOUNT CLAIMS
JOHN E BENZ & CO	14297	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
JOHN E BENZ & CO	14314	EXHIBIT A - ASSERTED AMOUNT CLAIMS
JOHNSON CONTROLS INC	5976	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
JPMORGAN CHASE BANK NA	11599	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
JPMORGAN CHASE BANK NA	16616	EXHIBIT A - ASSERTED AMOUNT CLAIMS
JUDCO MANUFACTURING INC	13445	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
JUDCO MANUFACTURING INC	16012	EXHIBIT A - ASSERTED AMOUNT CLAIMS
KORTEN QUALITY SYSTEMS LTD	3640	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
KYOCERA INDUSTRIAL CERAMICS CORP	12530	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LIQUIDITY SOLUTIONS INC	9816	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HAMMOND GROUP INC	4427	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY	15483	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LITTELFUSE INC	6147	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD	16395	EXHIBIT A - ASSERTED AMOUNT CLAIMS
LONGACRE MASTER FUND LTD	16583	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD	2173	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD	9079	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MAC ARTHUR CORPORATION	11599	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
MAC ARTHUR CORPORATION	16616	EXHIBIT A - ASSERTED AMOUNT CLAIMS
MADISON INVESTMENT TRUST SERIES 38	2073	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MADISON INVESTMENT TRUST SERIES 38	4011	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MADISON NICHE OPPORTUNITIES FUND LLC	3640	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MARQUARDT GMBH	12161	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MICROSYS TECHNOLOGIES INC	2053	EXHIBIT A - ASSERTED AMOUNT CLAIMS
MICROSYS TECHNOLOGIES INC	2054	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT

Exhibit G - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
MILLENNIUM INDUSTRIES CORPORATION	15211	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MINNICK RALPH D	12043	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
MUSKEGON CASTINGS CORP	12186	EXHIBIT A - ASSERTED AMOUNT CLAIMS
MUSKEGON CASTINGS CORP/SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12186	EXHIBIT A - ASSERTED AMOUNT CLAIMS
NATIONAL INSTRUMENTS CORP	10400	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
NEOSONG USA INC	5053	EXHIBIT A - ASSERTED AMOUNT CLAIMS
NOVELIS CORP	15222	EXHIBIT A - ASSERTED AMOUNT CLAIMS
NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP	9771	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
OHIO DEPARTMENT OF TAXATION	1426	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
OHIO DEPARTMENT OF TAXATION	16596	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
P & R INDUSTRIES INC EFT	11429	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PARK ENTERPRISES OF ROCHESTER INC	16395	EXHIBIT A - ASSERTED AMOUNT CLAIMS
PARKVIEW METAL PRODUCTS	13929	EXHIBIT A - ASSERTED AMOUNT CLAIMS
PARLEX CORPORATION	11190	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PARLEX CORPORATION	11191	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PARLEX CORPORATION	11193	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PBR AUSTRALIA PTY LTD	2548	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PBR AUSTRALIA PTY LTD/SPECIAL SITUATIONS INVESTING GROUP INC	2548	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PBR COLUMBIA LLC/SPECIAL SITUATIONS INVESTING GROUP INC	6610	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
PBR KNOXVILLE LLC/SPECIAL SITUATIONS INVESTING GROUP INC	5980	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PHILLIPS PLASTICS CORPORATION	10579	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PHILLIPS PLASTICS CORPORATION	10580	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PHILLIPS PLASTICS CORPORATION	10581	EXHIBIT A - ASSERTED AMOUNT CLAIMS
PHILLIPS ROBERT	12046	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PIC PRODUCTIVITY IMPROVEMENT CTR	2173	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PLATING TECHNOLOGY INC	13775	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PORT CITY CASTINGS CORP AFFILIATE OF PORT CITY DIE CAST INC	12187	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PORT CITY METAL PRODUCTS INC	12190	EXHIBIT A - ASSERTED AMOUNT CLAIMS
PPG INDUSTRIES INC	10710	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PREMIER PRODUCTS INC	15627	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
PROUD DOUGLAS AND ESTHER	12047	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
QUICK CABLE CORPORATION	2073	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
RAWAC PLATING COMPANY	16334	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

Exhibit G - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
REDROCK CAPITAL PARTNERS LLC	863	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
REPUBLIC ENGINEERED PRODUCTS INC	11264	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR JAN PAK HUNTSVILLE	4045	EXHIBIT A - ASSERTED AMOUNT CLAIMS
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR LAUREN MANUFACTURING	8863	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR SA TECHNOLOGIES INC	8860	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR STANDARD SCALE & SUPPLY CO	8865	EXHIBIT A - ASSERTED AMOUNT CLAIMS
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR VANEX FIRE SYSTEMS	8858	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR WHYCO FINISHING TECHNOLOGIES LLC	8874	EXHIBIT A - ASSERTED AMOUNT CLAIMS
ROOT NEAL & CO INC	4011	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
ROTHRIST TUBE INC	2680	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SBC GLOBAL	1581	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SENSUS PRECISION DIE CASTING INC	16479	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SIEMENS BULDING TECHNOLOGIES INC	15692	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SIERRA LIQUIDITY FUND LLC ASSIGNEE METRIC EQUIPMENT SALES INC ASSIGNOR	15976	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SPCP GROUP LLC	12011	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11190	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11191	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11193	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11429	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	1201	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12257	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12828	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS ASSIGNEE OF FUJIKOKI AMERICA INC	14137	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	14141	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD	14144	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD	14145	EXHIBIT A - ASSERTED AMOUNT CLAIMS

Exhibit G - Claimants And Related Claims Subject To Thirty-Second Omnibus Claims Objection

Claim Holder	Claim	Exhibit
SPECIAL SITUATIONS INVESTING GROUP INC	14137	EXHIBIT A - ASSERTED AMOUNT CLAIMS
SPECIAL SITUATIONS INVESTING GROUP INC	15423	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR COLUMBIA LLC	6610	EXHIBIT C-2 - CLAIMS TO BE EXPUNGED PURSUANT TO SETTLEMENT
SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR KNOXVILLE LLC	5980	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY	9772	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
SSOE INC	16541	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
STANLEY ELECTRIC SALES OF AMERICA INC	12257	EXHIBIT A - ASSERTED AMOUNT CLAIMS
TAX COMMISSIONER OF THE STATE OF OHIO	8094	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
TCS AMERICA A DIV OF TATA AMERICA INTERNATIONAL CORPORATION	12828	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
TESTEQUITY INC	16583	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
TEXAS INSTRUMENTS INCORPORATED AND TEXAS INSTRUMENTS INCORPORATED S&C	2713	EXHIBIT A - ASSERTED AMOUNT CLAIMS
THE DAYTON POWER AND LIGHT COMPANY	10373	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
THE GROWING CONCERN	1507	EXHIBIT A - ASSERTED AMOUNT CLAIMS
VALEO CLIMATE CONTROL CORPORATION	11462	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
VERITAS SOFTWARE CORPORATION	10913	EXHIBIT A - ASSERTED AMOUNT CLAIMS
VERIZON NORTH INC	2340	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
VICTORY PACKAGING LP	11640	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
WALDO RICHARD L AND GWENDOLYN A WALDO PLAINTIFFS V	12052	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION
WASHINGTON LABORATORIES LTD	16515	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
WRIGHT PLASTIC PRODUCTS CO LLC	14878	EXHIBIT C-1 - DUPLICATE OR AMENDED CLAIMS
WRIGHT PLASTIC PRODUCTS CO LLC	16447	EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007
REGARDING (A) ASSERTED AMOUNT CLAIMS, (B) CLAIMS
SUBJECT TO MODIFICATION, AND (C) CLAIMS TO BE EXPUNGED,
AS IDENTIFIED IN THIRTY-SECOND OMNIBUS CLAIMS OBJECTION

("THIRTY-SECOND OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Thirty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And
Fed. R. Bankr. P. 3007 Regarding (A) Asserted Amount Claims, (B) Claims Subject To
Modification, And (C) Claims To Be Expunged, dated November 14, 2008 (the "Thirty-Second
Omnibus Claims Objection"),¹ of Delphi Corporation ("Delphi") and certain of its subsidiaries
and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the
"Debtors"); and upon the record of the hearing held on the Thirty-Second Omnibus Claims
Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Thirty-Second Omnibus Claims Objection.

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B, C-1, and C-2 hereto was properly and timely served with a copy of the Thirty-Second Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Thirty-Second Omnibus Claims Objection, and notice of the deadline for responding to the Thirty-Second Omnibus Claims Objection. No other or further notice of the Thirty-Second Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Thirty-Second Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Thirty-Second Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Thirty-Second Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A hereto assert liabilities or dollar amounts that the Debtors have determined should be allowed in their asserted amounts (the "Asserted Amount Claims").

D. The Claims listed on Exhibit B hereto assert claims that the Debtors have determined should be modified solely to assert a properly classified, fully liquidated claim

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

amount against a Debtor that, in some instances, may be different from the one identified by the Claimant (the "Claims Subject To Modification").

E. The Claims listed on Exhibit C-1 hereto under the column heading Claims To Be Expunged are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims (the "Duplicate Or Amended Claims").

F. The Claims listed on Exhibit C-2 hereto assert liabilities or dollar amounts that are not owing as a result of settlements in principle with the holders of such Claims (the "Claims To Be Expunged Pursuant To Settlement").

G. Exhibit D hereto displays the formal name of the Debtor entity and its associated bankruptcy case number referenced on Exhibit C-1 or C-2. Exhibit G sets forth each of the Claims referenced on Exhibits A, B, C-1, and C-2 in alphabetical order by claimant and cross-references each such Claim by proof of claim number and basis of objection.

H. The relief requested in the Thirty-Second Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. Each Asserted Amount Claim listed on Exhibit A hereto is hereby allowed at the amount asserted on the corresponding proof of claim.

2. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit B hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit B hereto shall be entitled to (a) recover any Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified

Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit B hereto. Each Claim Subject To Modification is hereby modified and allowed to reflect the Modified Total as set forth on Exhibit B hereto.

3. Each of the Claims To Be Expunged listed on Exhibit C-1 hereto is hereby disallowed and expunged in its entirety.

4. Each of the Claims To Be Expunged Pursuant To Settlement listed on Exhibit C-2 hereto is hereby disallowed and expunged in its entirety.

5. Allowance of each of the Asserted Amount Claims set forth on Exhibit A hereto and each of the Claims As Modified set forth on Exhibit B hereto (and together with the Asserted Amount Claims, the "Allowed Claims") is subject to the following:

- (a) Without further order of this Court, the Debtors are authorized to offset or reduce the Allowed Claim for purposes of distribution to holders of allowed claims entitled to receive distributions under any plan of reorganization of the Debtors by the amount of any cure payments made on account of the assumption, pursuant to section 365 of the Bankruptcy Code, of an executory contract or unexpired lease to which the counterparty associated with the Proof of Claim is a party.
- (b) To the extent an Asserted Amount Claim set forth on Exhibit A or a Claim Subject To Modification set forth on Exhibit B also incorporates a reclamation demand with respect to which either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), the Claimant holding such Claim reserves the right, pursuant to section 503(b) of the Bankruptcy Code, to seek administrative priority status for that portion of the Claim subject to such Reclamation Agreement, subject to the Debtors' right to seek, at any time and notwithstanding a Claimant's agreement to the amount pursuant to the Reclamation Agreement, a

judicial determination that certain reserved defenses (the "Reserved Defenses") with respect to the reclamation demand are valid.

- (c) The allowance of the Allowed Claim shall act as an injunction against any "Person" (as that term is defined in 101(41) of the Bankruptcy Code) commencing any action, employment of process, or act to collect, offset, or recover with respect to each such Allowed Claim.
- (d) The allowance of each such Allowed Claim subject to this Thirty-Second Omnibus Claims Objection resolves all of the responses filed by Claimants to prior omnibus claims objections with respect to each such Allowed Claim subject to the Thirty-Second Omnibus Claims Objection.

6. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases.

7. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Thirty-Second Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

8. Each of the objections by the Debtors to each Claim addressed in the Thirty-Second Omnibus Claims Objection and attached hereto as Exhibits A, B, C-1, and C-2 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Thirty-Second Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

9. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

Dated: New York, New York
December ___, 2008

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT E

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
1st Choice Heating & Cooling Inc	Joel D Applebaum P36774 Clark Hill PLC 500 Woodward Ave Ste 3500 Detroit, MI 48226	5/14/07	16606	\$22,046.54	Duplicate Or Amended Claims	Disallow and Expunge	16601
Breen Color Concentrates Inc	Mark Conlan Esq Gibbons PC One Gateway Ctr Newark, NJ 07102-5310	7/31/06	13740	\$11,505.71	Duplicate Or Amended Claims	Disallow and Expunge	14174
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	5/30/06	6991	\$168,862.08	Duplicate Or Amended Claims	Disallow and Expunge	16386
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/30/06	6991	\$168,862.08	Duplicate Or Amended Claims	Disallow and Expunge	16386
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/31/06	14878	\$76,844.72	Duplicate Or Amended Claims	Disallow and Expunge	16447
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	14878	\$76,844.72	Duplicate Or Amended Claims	Disallow and Expunge	16447
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	2/7/07	16515	\$38,900.00	Duplicate Or Amended Claims	Disallow and Expunge	1308
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/7/07	16515	\$38,900.00	Duplicate Or Amended Claims	Disallow and Expunge	1308

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	2/13/07	16541	\$31,991.00	Duplicate Or Amended Claims	Disallow and Expunge	6321
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/13/07	16541	\$31,991.00	Duplicate Or Amended Claims	Disallow and Expunge	6321
First Technology Holdings Inc and Affiliates and Subsidiaries	John D Hertzberg 30150 Telegraph Rd Ste 444 Bingham Farms, MI 48025	1/26/06	1672	\$633,258.00	Duplicate Or Amended Claims	Disallow and Expunge	16739

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
1st Choice Heating & Cooling I	8147 Islandview Dr Newaygo, MI 49337	8/2/06	15805	\$12,491.44	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	7/31/06	14279	\$3,649.48	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	14279	\$3,649.48	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
Basf Corporation	100 Campus Dr Florham Park, NJ 07932	8/14/06	16200	\$1,015,234.23	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
Beaver Valley Manufacturing Inc	Ira Rubin Goldman Rubin & Shapiro 1340 Woodman Dr Dayton, OH 45432	7/26/06	11186	\$180,633.39	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
Burkburnett Independent School District	Harold Lerew Perdue Brandon Fielder Collins & Mott LLP PO Box 8188 Wichita Falls, TX 76307	2/21/06	2076	\$61,138.40	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
Crown Credit Company	Attn Rodney J Hinders Esq 115 N Main St New Bremen, OH 45869	5/22/06	6578	\$2,152.00	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
Crown Credit Company	Crown Equipment Corporation Crown Equipment Corporation Attn Rodney J Hinders Esq 40 S Washington St New Bremen, OH 45869	5/22/06	6578	\$2,152.00	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
First Choice Heating & Cooling Inc	8147 Islandview Dr Newaygo, MI 49337	8/2/06	15804	\$9,555.10	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
John E Benz & Co	Jeremy R Johnson Esq DLA Piper Rudnick Gray Cary US LLP 1251 Ave of the Americas New York, NY 10020-5283	7/31/06	14297	\$0.00	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
JPMorgan Chase Bank NA	Attn Neema Veluvolu 4 New York Plaza FI 16 New York, NY 10004-2413	7/27/06	11599	\$432,705.04	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
JPMorgan Chase Bank NA	JPMorgan Chase Bank NA Attn Susan McNamara Legal Dept Mail Code NY1 A436 1 Chase Manhattan Plz 26th Fl New York, NY 10081	7/27/06	11599	\$432,705.04	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
Microsys Technologies Inc	3710 Nashua Drive Unit 1 Mississauga, ON L4V 1M5 Canada	2/17/06	2054	\$1,775.00	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
Ohio Department of Taxation	Attorney General of the State of Ohio Collection Enforcement 150 E Gay St 21st Floor Columbus, OH 43215	4/13/07	16596	\$2,976.58	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
Ohio Department of Taxation	Ohio Department of Taxation c/o Rebecca Daum 30 E Broad St 23rd Floor Columbus, OH 43216	4/13/07	16596	\$2,976.58	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
Ohio Department of Taxation	Rebecca Daum Attorney Bankruptcy Division PO Box 530 Columbus, OH 43216-0530	4/13/07	16596	\$2,976.58	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
Ohio Department of Taxation	Rebecca L Daum 30 E Broad St Columbus, OH 43215	1/3/06	1426	\$5,503.23	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
Pbr Columbia Llc	Attn David Wheeler 201 Metropolitan Dr West Columbia, SC 29170	5/22/06	6610	\$1,956,624.48	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
Pbr Columbia Llc	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	5/22/06	6610	\$1,956,624.48	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Pbr Columbia Llc	Foley & Lardner LLP Judy A O Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	5/22/06	6610	\$1,956,624.48	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
Special Situations Investing Group Inc	Attn Al Dombrowski c/o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	5/22/06	6610	\$1,956,624.48	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
Special Situations Investing Group Inc	Attn Al Dombrowski c/o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	5/22/06	6610	\$1,956,624.48	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	5/22/06	6610	\$1,956,624.48	Claims To Be Expunged Pursuant To Settlement	Disallow and Expunge	

EXHIBIT F

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged, modified and allowed, or allowed in the asserted amount as summarized in the table and described in more detail in the Debtors' Thirty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Regarding (A) Asserted Amount Claims, (B) Claims Subject To Modification, And (C) Claims To Be Expunged (the "Thirty-Second Omnibus Claims Objection"), dated November 14, 2008, a copy of which is enclosed (without exhibits). The Debtors' Thirty-Second Omnibus Claims Objection is set for hearing on December 17, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED THIRTY-SECOND OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON DECEMBER 10, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Thirty-Second Omnibus Claims Objection identifies four different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

The Claims identified as having a Basis For Objection of "Asserted Amount Claims" are Claims that assert liabilities or dollar amounts that the Debtors have determined should be allowed at the asserted amount set forth in the corresponding proof of claim.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims with respect to each of which the Debtors, together with the current holders and, as applicable, the original claimants asserting such Claims (the "Claimants"), have reached a settlement in principle with respect to the proper amount and classification of each Claim Subject To Modification and the proper Debtor liable for each such Claim. Accordingly, the Debtors seek to convert the amount of each Claim Subject To Modification to a fully liquidated amount agreed to between the Debtors and the Claimant and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

The Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" under the column heading "Claim To Be Expunged" are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Claims To Be Expunged Pursuant To Settlement" are Claims that assert liabilities or dollar amounts that are not owing pursuant to settlements in principle with the holders of such Claims.

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number
3	4	5	6	7	8

If you wish to view the complete exhibits to the Thirty-Second Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Thirty-Second Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING

¹ Asserted Claim Amounts listed as \$0.00 reflect that the claim amount asserted is unliquidated.

SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Thirty-Second Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on December 10, 2008. Your Response, if any, to the Thirty-Second Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Thirty-Second Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the December 17, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on December 17, 2008 at 10:00 a.m. (prevailing Eastern time).

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE THIRTY-SECOND OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE THIRTY-SECOND OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER

NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
November 14, 2008

EXHIBIT G

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m),
3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR
HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN
NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS

("CLAIM OBJECTION PROCEDURES ORDER")

Upon the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And
Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For
Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And
Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims, dated
October 31, 2006 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and
affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the
"Debtors"); and upon the objections to the Motion and the record of the hearing held on the
Motion; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:¹

A. Proper, timely, adequate, and sufficient notice of the Motion has been provided, such notice was good, sufficient and appropriate under the particular circumstances, and no other or further notice of the Motion is or shall be required.

B. The Court has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334. The Motion is a core proceeding under 28 U.S.C. § 157 (b)(2). Venue of these cases and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The relief requested in the Motion and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. This Court shall conduct special periodic hearings on contested claims matters in these cases (the "Claims Hearing Dates"), to be held in Courtroom 610, United States Bankruptcy Court, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004 unless the Debtors and the parties whose claims are affected are otherwise notified by the Court. The following dates and times have been scheduled as Claims Hearing Dates in these chapter 11 cases:

December 13, 2006 at 10:00 a.m. (prevailing Eastern time)

January 12, 2007 at 10:00 a.m. (prevailing Eastern time)

February 14, 2007 at 10:00 a.m. (prevailing Eastern time)

March 1, 2007 at 10:00 a.m. (prevailing Eastern time)

¹ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052. Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Motion.

March 21, 2007 at 10:00 a.m. (prevailing Eastern time)

April 5, 2007 at 10:00 a.m. (prevailing Eastern time)

April 27, 2007 at 10:00 a.m. (prevailing Eastern time)

May 10, 2007 at 10:00 a.m. (prevailing Eastern time)

May 24, 2007 at 10:00 a.m. (prevailing Eastern time)

June 1, 2007 at 10:00 a.m. (prevailing Eastern time)

June 14, 2007 at 10:00 a.m. (prevailing Eastern time)

June 22, 2007 at 10:00 a.m. (prevailing Eastern time)

July 12, 2007 at 10:00 a.m. (prevailing Eastern time)

July 20, 2007 at 10:00 a.m. (prevailing Eastern time)

August 2, 2007 at 10:00 a.m. (prevailing Eastern time)

August 17, 2007 at 10:00 a.m. (prevailing Eastern time)

August 30, 2007 at 10:00 a.m. (prevailing Eastern time)

September 28, 2007 at 10:00 a.m. (prevailing Eastern time)

October 11, 2007 at 10:00 a.m. (prevailing Eastern time)

October 26, 2007 at 10:00 a.m. (prevailing Eastern time)

November 8, 2007 at 10:00 a.m. (prevailing Eastern time)

November 30, 2007 at 10:00 a.m. (prevailing Eastern time)

December 6, 2007 at 10:00 a.m. (prevailing Eastern time)

2. Any response to a claims objection or an omnibus claims objection (a "Response") must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006,

9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on October 26, 2006 (the "Amended Eighth Supplemental Case Management Order") (Docket No. 5418), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese), in each case so as to be received no later than 4:00 p.m. (prevailing Eastern time) on the seventh calendar day prior to the Omnibus Hearing for which the relevant claims objection or omnibus claims objection is scheduled.

3. Every Response must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the claimant (each holder of a proof of claim, a "Claimant") and a brief description of the basis for the amount of the claim;
- (c) a concise statement setting forth the reasons why the claim should not be disallowed, expunged, reduced, or reclassified, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be

confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;

(e) to the extent that the claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such claim upon liquidation of the claim or occurrence of the contingency, as appropriate; and

(f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

4. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose proof of claim is subject to a claims objection and who is served with the relevant claims objection fails to file and serve a timely Response in compliance with the foregoing procedures, the Debtors may present to the Court an appropriate order seeking relief with respect to such claim consistent with the relief sought in the relevant claims objection without further notice to the claimant, provided that, upon entry of such an order, the claimant shall receive notice of the entry of such order as provided below; provided, however, that if the claimant files a timely Response, which does not include the required minimum information provided in paragraph 3 above, the Debtors shall seek disallowance and expungement of the relevant claim or claims only in accordance with the Claims Hearing Procedures provided in paragraph 9 below.

5. To the extent that a Response is filed with respect to any claim listed in a claims objection (each, a "Contested Claim"), each such Claim and the objection to such Claim asserted in the claims objection shall be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014.

6. The Debtors are hereby authorized and directed to serve each Claimant whose proof of claim is listed in any omnibus claims objection with (a) a personalized Notice Of Objection To Claim which specifically identifies the Claimant's proof of claim that is subject to objection and the basis for such objection and (b) a complete copy of the relevant omnibus

claims objection without exhibits. Service of omnibus claims objections in such manner shall constitute good and sufficient notice and no other or further notice to claimants of an omnibus claims objection shall be required.

7. Kurtzman Carson Consultants, LLC (the "Claims Agent") is hereby authorized and directed to serve all orders entered with respect to any omnibus claims objections, including exhibits, upon only the master service list and the 2002 list. The Claims Agent is hereby further authorized and directed to serve all claimants whose proofs of claim are the subject of an order entered with respect to an omnibus claims objection with a copy of such order, without exhibits, and a personalized Notice Of Entry Of Order in the form attached hereto as Exhibit A specifically identifying such Claimant's proof of claim that is subject to the order, the Court's treatment of such proof of claim, and the basis for such treatment, and advising the Claimant of its ability to view the order with exhibits free of charge on the Debtors' Legal Information Website. Without limiting the foregoing, the Court hereby directs the Claims Agent to serve the First Omnibus Claims Order in the manner provided hereby.

8. Any order entered by the Court with respect to an objection asserted in an omnibus claims objection shall be deemed a separate order with respect to each claim covered by such order.

9. The following procedures shall apply with respect to the determination of Contested Claims (the "Claims Hearing Procedures"):

(a) Adjournment Of Claims Hearing.

(i) All Contested Claims for which a timely Response is filed shall be automatically adjourned to a future hearing, the date of which shall be determined by the Debtors, in their sole discretion, by serving the Claimant with notice as provided herein. The Debtors may send such notice to each Claimant when they deem it appropriate to do so, subject to the requirements of the Bankruptcy Code, the Bankruptcy Rules, and any further order of this Court.

The Debtors shall schedule the further hearing upon each Contested Claim to a Claims Hearing of the Debtors' election:

(A) for a non-evidentiary hearing to address the legal sufficiency of the particular proof of claim and whether the proof of claim states a claim against the asserted Debtor under Bankruptcy Rule 7012 (a "Sufficiency Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit B (a "Notice Of Sufficiency Hearing") and a copy of this Order at least 20 business days prior to the date of such Sufficiency Hearing, or

(B) for an evidentiary hearing on the merits of such Contested Claim (a "Claims Objection Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit C (a "Notice Of Claims Objection Hearing" and, collectively with the Notice of Sufficiency Hearing, the "Notices of Hearing") and a copy of this Order at least 65 calendar days prior to the date of such Claims Objection Hearing.

(ii) The Debtors, in their sole discretion, are authorized to further adjourn a hearing scheduled in accordance herewith at any time by providing notice to the Court and the Claimant at least five business days prior to the date of the scheduled hearing; provided, however, that the hearing on any Contested Claim shall not be adjourned for more than a total of 180 calendar days from date of service of the initial Notice of Hearing set forth in paragraph 9(a)(i)(A) and (B) above without consent of the Claimant with respect thereto, unless otherwise ordered by the Court.

(b) Sufficiency Hearing Procedures.

(i) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Debtors wish to file a supplemental pleading, they shall file and serve their pleading no later than ten calendar days before the scheduled Sufficiency Hearing. The supplemental pleading shall not exceed fifteen single-sided, double-spaced pages.

(ii) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Claimant wishes to file a supplemental response, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing. The supplemental response shall not exceed fifteen single-sided, double-spaced pages.

(iii) To the extent that this Court determines upon conclusion of the Sufficiency Hearing that a Contested Claim cannot be disallowed in whole or in part without further proceedings, the Debtors shall provide to the Claimant a Notice Of Claims Objection Hearing pursuant to the procedures set forth above.

(c) Mandatory Meet And Confer.

(i) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), (B) the Claimant (if an individual) or the Claimant's principal place of

business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, and (C) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold an in-person meet and confer (an "In-Person Meet and Confer") at a neutral location in Troy, Michigan, or such other location as is reasonably acceptable to the Debtors, within ten business days of service of the Notice Of Claims Objection Hearing.

(ii) If (A) (1) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000, (2) a Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, or (3) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, and (B) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold a telephonic meet and confer (a "Telephonic Meet and Confer" and, collectively with In-Person Meet and Confers, the "Meet and Confers") within ten business days of service of the Notice Of Claims Objection Hearing.

(iii) The following representatives of each of the Debtors and the Claimant shall attend the Meet and Confer: (A) counsel for each of the parties, except for a Claimant proceeding pro se, who shall be prepared to discuss the matter described in paragraph 9 (k) below, and (B) a person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of the Debtors and the Claimant, respectively; provided, however, that counsel for each of the parties may participate in the Meet and Confer telephonically.

(iv) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Meet and Confer in good faith.

(d) Debtors' Statement Of Disputed Issues. Within five business days after service of the Notice Of Claims Objection Hearing, the Debtors shall file and serve a written statement of disputed issues (the "Statement Of Disputed Issues") upon the Claimant. The Statement Of Disputed Issues shall contain a concise statement summarily setting forth the primary reasons why the claim should be disallowed, expunged, reduced, or reclassified as set forth in the claims objection, including, but not limited to, the material factual and legal bases upon which the Debtors will rely in prosecuting the claims objection, without prejudice to the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Contested Claim. The Statement of Disputed Issues shall also include documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim, without prejudice to the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim; provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Statement of Disputed Issues; provided further, however, that the Debtors shall disclose to the Claimant all information and

provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected, subject to appropriate confidentiality constraints.

(e) Claimant's Supplemental Response. The following procedures apply to the Claimant's written supplemental response (the "Supplemental Response"), subject to modification pursuant to paragraph 9(k), filed in connection with a Claims Objection Hearing for a Contested Claim:

(i) The Claimant may file and serve its Supplemental Response (with a copy to chambers) no later than 30 business days prior to commencement of the Claims Objection Hearing. The Supplemental Response shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Claimant relies on exhibits, the Claimant shall include such exhibits in its Supplemental Response (other than those previously included with either its Proof of Claim or its Response); provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Contested Claim, subject to appropriate confidentiality constraints. The Claimant shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Response, as appropriate.

(iii) The Supplemental Response may include affidavits or declarations from no more than two witnesses setting forth the basis of the Contested Claim and evidence supporting the Contested Claim; provided, however, that if the Claimant intends to call a person not under such Claimant's control at the hearing, the Claimant shall, in lieu of an affidavit or declaration of such person, identify such person, the Claimant's basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, such affiant or declarant's affidavit or declaration shall be stricken. The Claimant shall not be permitted to elicit any direct testimony at the Claims Objection Hearing; instead, the affidavit or declaration submitted with the Supplemental Response, or such witnesses' deposition transcript if the witnesses were not under the Claimant's control, shall serve as the witnesses' direct testimony and the Debtors may cross examine the witnesses at the Claims Objection Hearing, or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Claimant.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Claimant timely filed a Supplemental Response, the Claimant may file and serve (with a copy to chambers) an amended Supplemental Response and a supplemental affidavit or declaration on behalf of each of its witnesses solely for the purpose of supplementing the Supplemental Response and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Response shall be subject to the page limitations set forth above.

(f) Debtors' Supplemental Reply. The following procedures shall apply to the Debtors' written supplemental reply, if any (the "Supplemental Reply"), subject to modification pursuant to paragraph 9(k) below, filed in connection with a Claims Objection Hearing with respect to a Contested Claim:

(i) The Debtors may file and serve (with a copy to chambers) a Supplemental Reply no later than 20 business days prior to commencement of the Claims Objection Hearing. The Supplemental Reply shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Debtors rely on exhibits, the Debtors shall include such exhibits in their Supplemental Reply (other than those previously included with either their objection or reply); provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Reply; provided further, however, that the Debtors shall disclose to the Claimant all information and provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected and upon which the Debtors intend to rely in support of their objection, subject to appropriate confidentiality constraints. The Debtors shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Reply.

(iii) The Supplemental Reply may include affidavits or declarations from no more than two witnesses setting forth the Debtors' basis for objecting to the Contested Claim and evidence in support of such objection to the Contested Claim; provided, however, that if the Debtors intend to call a person not under the Debtors' control at the hearing, the Debtors shall, in lieu of an affidavit or declaration of such person, identify such person, the Debtors' basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, as appropriate, such affiant or declarant's affidavit or declaration shall be stricken. The Debtors shall not be permitted to elicit any direct testimony at the Claims Objection Hearing, instead, the affidavit or declaration submitted with the Supplemental Reply, or such witnesses' deposition transcript if the witnesses were not under the Debtors' control, shall serve as the witnesses' direct testimony and the Claimant may cross examine the witnesses at the Claims Objection Hearing or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Debtors.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Debtors timely filed a Supplemental Reply, the Debtors may file and serve (with a copy to chambers) an amended Supplemental Reply and a supplemental affidavit or declaration on behalf of each of their witnesses solely for the purpose of supplementing the Supplemental Reply and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Reply shall be subject to the page limitations set forth above.

(g) Mandatory Non-Binding Summary Mediation. Except as set forth below, at least 15 business days prior to commencement of the Claims Objection Hearing, the Debtors and the Claimant shall submit to mandatory non-binding summary mediation (each, a

"Mediation") in an effort to consensually resolve the Contested Claim. The Mediation shall be governed by General Order M-143 except as follows. The following procedures shall apply to each Mediation, subject to modification pursuant to paragraph 9(k) below:

(i) Each Mediation shall be assigned to one of the mediators listed by the Debtors on Exhibit D hereto (each, a "Mediator"). The Debtors and the Claimant shall agree upon the Mediator at the Meet and Confer; provided that, if the Debtors and the Claimant are unable to agree upon a Mediator, the parties shall promptly report such inability to agree to the Court.

(ii) The Mediator shall not have the authority to require either the Debtors or the Claimant to provide any additional briefing with respect to the Mediation.

(iii) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000) and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, the Mediation shall be held at a neutral location in Troy, Michigan.

(iv) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, the Mediation shall be held at a neutral location reasonably acceptable to the Debtors and the Claimant; provided that, if the Debtors and the Claimant are unable to agree upon a neutral location at the Meet and Confer, the parties shall promptly report such inability to agree to the Court.

(v) If (A) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000 or (B) the Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, participation in Mediation shall be voluntary and any Mediation may be held telephonically at either the Debtors' or the Claimant's request.

(vi) A person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of each of the Debtors and the Claimant shall attend an in-person Mediation or participate in a telephonic Mediation, if any; provided, however, that the Debtors' counsel will not be precluded from attending and participating in a Mediation in the event that the claimant elects not to have its counsel attend or participate in a Mediation.

(vii) Absent consent of each of the Claimant and the Debtors, the length of the Mediation shall be limited to one day.

(viii) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Mediation in good faith.

(ix) The Debtors and the Claimant shall each bear its own costs in participating in the Mediation. The Debtors are hereby authorized to pay the Mediator's fees.

(h) Claims Objection Hearing Discovery. If a Claims Objection Hearing is scheduled for a particular Contested Claim, the Debtors and the Claimant shall be bound by the following discovery procedures, which shall otherwise be governed by the Bankruptcy Rules, subject to modification pursuant to paragraph 9(k) below:

(i) No later than five business days after service of the Supplemental Response, the Debtors may request:

(A) That the Claimant produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Claimant respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Claimant respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(ii) No later than five business days after service of the Supplemental Reply, the Claimant may request:

(A) That the Debtors produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Debtors respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Debtors respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(iii) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Debtors may, at their election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Claimant's Supplemental Response. Each deposition shall not exceed three hours.

(iv) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Claimant may, at its election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Debtors' Supplemental Reply. Each deposition shall not exceed three hours.

(v) Except as provided in paragraph 9(g)(vi) above, nothing in this Order alters any obligation of opposing counsel with regard to communications with non-counsel opponents or any applicable law regarding corporations or other business entities to be represented by counsel.

(i) Conduct Of The Claims Objection Hearing. The Debtors and the Claimant shall each be permitted, subject to modification pursuant to paragraph 9(k) below, no more than one hour to present their respective cases, inclusive of time cross-examining their opponent's witnesses and making argument to the Court. The parties shall coordinate with each other in advance of the hearing with respect to, joint exhibit binders, stipulated admission of evidence, anticipated disputes regarding the admission of particular evidence and any designated deposition testimony.

(j) Estimation Based Upon Claimant's Asserted Estimated Amount. To the extent that a Contested Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code and the Debtors have sought authority to estimate such Contested Claim pursuant to an omnibus claims objection and/or a motion to estimate claims, if the Claimant has filed a Response in accordance with the procedures outlined above which (i) acknowledges that the Contested Claim is contingent or fully or partially unliquidated and (ii) provides the amount that the Claimant believes would be the allowable amount of such Contested Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), the Debtors are hereby authorized, in their sole discretion, to elect to provisionally accept the Claimant's Asserted Estimated Amount as the estimated amount of such Contested Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code. The Debtors' election shall be made by serving the Claimant with a Notice Of Election To Accept Claimant's Asserted Estimated Amount in the form attached hereto as Exhibit E. The Contested Claim will otherwise remain subject in all respects to the procedures outlined herein.

(k) Ability To Modify Procedures By Agreement Or Order Of Court. At the Meet and Confer, the parties shall discuss discovery parameters, briefing, evidence to be presented, the timing outlined herein, and any modifications thereto that are necessary due to the facts and circumstances of the relevant Contested Claim. Should the parties be unable to agree on reasonable modifications to these Claim Hearing Procedures, if any, either party may request that the Court promptly schedule a teleconference to consider such proposed modifications. No discovery, testimony, or motion practice other than that described herein, as modified, shall be permitted, unless otherwise agreed by the parties or ordered by the Court.

10. The procedures approved herein shall not apply to claims filed by Banc of America Securities LLC (as to proof of claim number 10758), Barclays Capital Inc. (as to proof of claim number 11658), Bear, Stearns & Co. Inc. (as to proof of claim number 10732), Cadence Innovation LLC, Citigroup Global Markets, Inc. (as to proof of claim number 10731), Credit Suisse Securities (USA) LLC (as to proof of claim number 10763), Merrill Lynch, Peirce, Fenner & Smith Inc. (as to proof of claim number 10761), Morgan Stanley & Co. Inc. (as to proof of claim number 10762), the Pension Benefit Guaranty Corporation, Robert Bosch GmbH, the State of California Environmental Protection Agency, the State of Michigan Environmental Protection Agency, the State of Ohio Environmental Protection Agency, Technology Properties, Ltd., UBS Securities LLC (as to proof of claim number 10759), the United States Environmental Protection Agency, and Wachovia Capital Markets, LLC (as to proof of claim number 10760) (collectively, the "Excluded Parties") for any purpose, including, but not limited to, any objections to such claims or other litigation in respect of such claims; provided, however, that nothing contained herein shall preclude any of the Excluded Parties or the Debtors, after notice and an opportunity to be heard, from seeking to establish appropriate alternative claims resolution procedures.

11. With respect to the claim of Gary Whitney ("Mr. Whitney") (claim number 10157) and NuTech Plastics Engineering, Inc. ("NuTech") (claim number 1279 against Delphi Automotive Systems LLC), nothing in this Order shall limit Mr. Whitney's or NuTech's ability to request relief from the automatic stay provisions under section 362 of the Bankruptcy Code subject to the Debtors' right to object to such request.

12. The Debtors shall not serve a Notice of Hearing on Orix Warren, LLC ("Orix Warren") with respect to proof of claim number 10202 until the earliest of the following

to occur: (a) the Debtors assume the lease between Delphi Automotive Systems LLC and Orix Warren with respect to property located at 4551 Research Parkway in Warren, Ohio (the "Orix Lease"), (b) the Debtors reject the Orix Lease, or (c) the Orix Lease terminates or is terminated pursuant to its terms.

13. Nothing in this Order shall preclude any right to seek estimation of a claim under section 502(c) of the Bankruptcy Code, any right to seek relief from the automatic stay under section 362 of the Bankruptcy Code to liquidate a claim in a different forum, any right to seek protection of information under section 107(b) of the Bankruptcy Code or any right not specifically addressed in this Order.

14. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this order.

15. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
December 6, 2006

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

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Chicago, Illinois 60606
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Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
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International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF ENTRY OF ORDER WITH RESPECT
TO [] OMNIBUS CLAIMS OBJECTION

PLEASE TAKE NOTICE that on _____, 200_, the United States Bankruptcy
Court for the Southern District of New York entered a [title of order] (the "Order").

PLEASE TAKE FURTHER NOTICE THAT a copy of the Order, excluding exhibits, is attached hereto.

PLEASE TAKE FURTHER NOTICE that the proof of claim listed below, which you filed against Delphi Corporation and/or other of its subsidiaries and affiliates that are debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), was the subject of the Order and was listed on Exhibit __ to the Order and was accordingly disallowed and expunged, unless otherwise provided below in the column entitled "Treatment Of Claim."

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

PLEASE TAKE FURTHER NOTICE that you may view the complete exhibits to the Order by requesting a copy from the claims and noticing agent in the above-captioned chapter 11 cases, Kurtzman Carson Consultants LLC, at 1-888-259-2691 or by accessing the Debtors' Legal Information Website at www.delphidocket.com.

Dated: New York, New York
_____, 200_

BY ORDER OF THE COURT

John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
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- and -

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- and -

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF HEARING WITH RESPECT TO
DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of the Proof of Claim and whether the Proof of Claim states a colorable claim against the asserted Debtor is hereby scheduled for _____, 200_, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Sufficiency Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the
Hearing at any time at least five business days prior to the scheduled hearing upon notice to the
Court and the Claimant.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
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- and -

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Debtors and Debtors-in-Possession

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Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF CLAIMS OBJECTION HEARING WITH
RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), a claims objection hearing (the "Claims Objection Hearing") for purposes of holding an evidentiary hearing on the merits of the Proof of Claim is hereby scheduled for _____, 200__, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Claims Objection Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the
Hearing at any time at least five business days prior to the scheduled hearing upon notice to the
Court and the Claimant.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
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(312) 407-0700

By: _____
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(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT D

LIST OF MEDIATORS

Lawrence Abramczyk
Marc Abrams
Ronald Barliant
Michael Baum
Morton Collins
Susan Cook
Samuel Damren
Eugene Driker
Jonathan Flaxer
Rozanne Giunta
Erwin Katz
Edward Moran
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- and -

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Debtors and Debtors-in-Possession

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Delphi Legal Information Website:
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF DEBTORS' ELECTION TO ACCEPT CLAIMANT'S
ASSERTED ESTIMATED AMOUNT FOR PROOF OF CLAIM NUMBER [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that on _____, 200_, the Claimant filed its response to the objection, wherein Claimant (i) acknowledged that the Proof of Claim asserts claims that are contingent or fully or partially unliquidated and (ii) stated that the Claimant believes that the allowable amount of the Proof of Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate, is \$_____ (the "Claimant's Asserted Estimated Amount").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), the Debtors hereby provide notice that the Debtors elect to accept the Claimant's Asserted Estimated Amount as the estimated amount of the Proof of Claim pursuant to section 502(c) of the Bankruptcy Code as set forth in the Objection. A copy of the Order is attached hereto.

PLEASE TAKE FURTHER NOTICE that any hearing scheduled pursuant to the Order is hereby cancelled.

PLEASE TAKE FURTHER NOTICE that the Debtors' election to accept the Claimant's Asserted Estimated Amount is without prejudice to the Debtors' right to object to any other claims in these chapter 11 cases, or to further object to the Proof of Claim, on any grounds whatsoever.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
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By: _____
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(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT H

Delphi Corporation
 Thirty-Second Omnibus Claims Objection
 Exhibit A Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
1st Choice Heating & Cooling Inc	Joel D Applebaum P36774 Clark Hill PLC 500 Woodward Ave Ste 3500 Detroit, MI 48226	5/15/07	16601	\$22,046.54	Asserted Amount Claims	05-44640	\$22,046.54	Secured
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	8/9/06	16132	\$22,475.50	Asserted Amount Claims	05-44640	\$22,475.50	General Unsecured
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	8/9/06	16132	\$22,475.50	Asserted Amount Claims	05-44640	\$22,475.50	General Unsecured
Bank of America N A	Attn Clare Pierce 40 W 57th St New York, NY 10019	5/10/06	5423	\$645,056.53	Asserted Amount Claims	05-44640	\$645,056.53	General Unsecured
Bear Stearns Investment Products Inc	Attn Susan Mcnamara co JPMorgan Chase Bank NA Legal Dept 1 Chase Manhattan Plaza 26th Fl New York, NY 10081	4/24/06	2713	\$6,253,576.29	Asserted Amount Claims	05-44640	\$6,253,576.29	General Unsecured
BellSouth Telecommunications Inc	BellSouth Regional Bankruptcy Center 301 W Bay St Rm 29EF1 Jacksonville, FL 32202	1/17/06	1570	\$1,621.57	Asserted Amount Claims	05-44640	\$1,621.57	General Unsecured
CDW Computer Centers Inc	c/o Receivables Management Services RMS PO Box 5126 Timonium, MD 21094	10/24/05	88	\$5,813.57	Asserted Amount Claims	05-44640	\$5,813.57	General Unsecured
CDW Computer Centers Inc	c/o Receivables Management Services RMS PO Box 5126 Timonium, MD 21094	11/8/05	419	\$132.69	Asserted Amount Claims	05-44640	\$132.69	General Unsecured
CDW Computer Centers Inc	c/o Receivables Management Services RMS PO Box 5126 Timonium, MD 21094	11/8/05	420	\$14,748.55	Asserted Amount Claims	05-44567	\$14,748.55	General Unsecured
CDW Computer Centers Inc	c/o Receivables Management Services RMS PO Box 5126 Timonium, MD 21094	1/24/06	1659	\$885.80	Asserted Amount Claims	05-44640	\$885.80	General Unsecured
Cingular Wireless	Banko PO Box 309 Portland, OR 97207-0309	5/8/06	5084	\$1,370.20	Asserted Amount Claims	05-44640	\$1,370.20	General Unsecured
Cingular Wireless	Banko PO Box 309 Portland, OR 97207-0309	5/8/06	5085	\$1,011.99	Asserted Amount Claims	05-44640	\$1,011.99	General Unsecured
Cingular Wireless	Banko PO Box 309 Portland, OR 97207-0309	5/8/06	5087	\$31,423.21	Asserted Amount Claims	05-44640	\$31,423.21	General Unsecured
Circle Broach Company Inc	38358 Abruzzi Dr Westland, MI 48185	7/14/06	9541	\$30,818.00	Asserted Amount Claims	05-44640	\$30,818.00	General Unsecured

Delphi Corporation
 Thirty-Second Omnibus Claims Objection
 Exhibit A Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	7/25/06	10581	\$112,039.75	Asserted Amount Claims	05-44567	\$112,039.75	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	7/31/06	15222	\$392,351.79	Asserted Amount Claims	05-44640	\$392,351.79	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	1/11/07	16479	\$561,083.00	Asserted Amount Claims	05-44640	\$561,083.00	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/31/06	14795	\$23,040.60	Asserted Amount Claims	05-44640	\$23,040.60	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/25/06	10581	\$112,039.75	Asserted Amount Claims	05-44567	\$112,039.75	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	14795	\$23,040.60	Asserted Amount Claims	05-44640	\$23,040.60	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	15222	\$392,351.79	Asserted Amount Claims	05-44640	\$392,351.79	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	1/11/07	16479	\$561,083.00	Asserted Amount Claims	05-44640	\$561,083.00	General Unsecured
Contrarian Funds LLC as assignee of Gemini Plastics Inc	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/24/06	10388	\$141,675.49	Asserted Amount Claims	05-44640	\$141,675.49	General Unsecured
Contrarian Funds LLC as assignee of Gemini Plastics Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/06	10388	\$141,675.49	Asserted Amount Claims	05-44640	\$141,675.49	General Unsecured
Contrarian Funds LLC as Assignee of Hitchiner Manufacturing Co Inc	Contrarian Funds LLC Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/18/06	9796	\$572,033.91	Asserted Amount Claims	05-44640	\$572,033.91	General Unsecured

Delphi Corporation
 Thirty-Second Omnibus Claims Objection
 Exhibit A Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Contrarian Funds LLC as Assignee of Hitchiner Manufacturing Co Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/18/06	9796	\$572,033.91	Asserted Amount Claims	05-44640	\$572,033.91	General Unsecured
Contrarian Funds LLC as assignee of MTD Technologies Inc	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/24/06	10382	\$210,732.14	Asserted Amount Claims	05-44640	\$210,732.14	General Unsecured
Contrarian Funds LLC as assignee of MTD Technologies Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/06	10382	\$210,732.14	Asserted Amount Claims	05-44640	\$210,732.14	General Unsecured
Contrarian Funds LLC as Assignee of Pax Machine Works Inc	Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/18/06	9792	\$214,580.56	Asserted Amount Claims	05-44640	\$214,580.56	General Unsecured
Contrarian Funds LLC as Assignee of Pax Machine Works Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/18/06	9792	\$214,580.56	Asserted Amount Claims	05-44640	\$214,580.56	General Unsecured
Contrarian Funds LLC as assignee of Schaeffler Canada Inc	Contrarian Funds LLC Attn Alpa Jimenez 411 West Putnam Avenue Ste 225 Greenwich, CT 06830	7/28/06	12690	\$865,517.60	Asserted Amount Claims	05-44640	\$865,517.60	General Unsecured
Contrarian Funds LLC as assignee of Schaeffler Canada Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12690	\$865,517.60	Asserted Amount Claims	05-44640	\$865,517.60	General Unsecured
Contrarian Funds LLC as Assignee of SP DIV NMC LLC	Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/18/06	9791	\$299,745.20	Asserted Amount Claims	05-44640	\$299,745.20	General Unsecured
Contrarian Funds LLC as Assignee of SP DIV NMC LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/18/06	9791	\$299,745.20	Asserted Amount Claims	05-44640	\$299,745.20	General Unsecured
Control Masters Inc	5235 Katrine Ave Downers Grove, IL 60515	6/19/06	8219	\$3,340.00	Asserted Amount Claims	05-44482	\$3,340.00	General Unsecured
Deco Automotive a division of Magna International Inc	Schafer and Weiner PLLC 40950 Woodward Ave Ste 100 Bloomfield Hills, MI 48304	7/31/06	13458	\$74,664.00	Asserted Amount Claims	05-44640	\$74,664.00	General Unsecured

Delphi Corporation
 Thirty-Second Omnibus Claims Objection
 Exhibit A Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Demag Plastics Group Corp	Attn Karen Freeman 11792 Alameda Dr Strongsville, OH 44149	7/24/06	10284	\$22,268.60	Asserted Amount Claims	05-44640	\$22,268.60	General Unsecured
Demag Plastics Group Corp	Christopher W Peer Esq Hahn Loeser & Parks LLP Hahn Loeser Parks LLP 3300 BP Tower 200 Public Sq Cleveland, OH 44114-2301	7/24/06	10284	\$22,268.60	Asserted Amount Claims	05-44640	\$22,268.60	General Unsecured
Gobar Systems Inc	Paige Leigh Ellerman Esq Taft Stettinius & Hollister LLP 425 Walnut Street Ste 1800 Cincinnati, OH 45202	7/31/06	15429	\$431,794.32	Asserted Amount Claims	05-44640	\$431,794.32	General Unsecured
Goldman Sachs Credit Partners LP	Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	7/31/06	14144	\$887.24	Asserted Amount Claims	05-44640	\$887.24	General Unsecured
Goldman Sachs Credit Partners LP	Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	7/31/06	14145	\$9,359.53	Asserted Amount Claims	05-44640	\$9,359.53	General Unsecured
Greeley Containment & Rework Inc	200 Baseline Rd E Bowmanville, ON L1C 1A2 Canada	7/27/06	11249	\$31,625.46	Asserted Amount Claims	05-44640	\$31,625.46	General Unsecured
Gruner AG	Gruner AG Eduard Spreitzer CEO Burglestrasse 15 17 Wehingen, 78564 GERMANY	11/23/05	831	\$3,847.71	Asserted Amount Claims	05-44567	\$3,847.71	General Unsecured
Henkel Surface Technologies	Drinker Biddle & Reath LLP Attn David B Aaronson One Logan Sq 18th & Cherry Streets Philadelphia, PA 19103	5/22/06	6497	\$67,576.91	Asserted Amount Claims	05-44640	\$67,576.91	General Unsecured
Henkel Surface Technologies	Henkel Surface Technologies 32100 Stephenson Hwy Madison Heights, MI 48071	5/22/06	6497	\$67,576.91	Asserted Amount Claims	05-44640	\$67,576.91	General Unsecured
Hitachi Chemical Singapore Pte Ltd fka Hitachi Chemical Asia Pacific Pte Ltd	Attn Menachem O Zelmanovitz Esq Morgan Lewis & Bockius LLP 101 Park Ave New York, NY 10178	11/7/05	416	\$5,415,329.84	Asserted Amount Claims	05-44640	\$5,415,329.84	General Unsecured
ILM Tool Inc	ILM Tool Inc 23301 Clawiter Rd Hayward, CA 94545	11/22/05	773	\$112,139.54	Asserted Amount Claims	05-44511	\$112,139.54	General Unsecured
Iron Mountain Information Management Inc	R Frederick Linfesty Esq Iron Mountain Inc 745 Atlantic Ave 10th Fl Boston, MA 02111	11/17/05	646	\$33,597.65	Asserted Amount Claims	05-44640	\$33,597.65	General Unsecured

Delphi Corporation
 Thirty-Second Omnibus Claims Objection
 Exhibit A Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
John E Benz & Co	Attn Jeremy R Johnson Esq c/o DLA Piper Rudnick Gray Cary US LLP 1251 Avenue of the Americas New York, NY 10020-5283	7/31/06	14314	\$87,701.00	Asserted Amount Claims	05-44640	\$87,701.00	General Unsecured
JPMorgan Chase Bank NA	Attn Neema Veluvolu 4 New York Plaza Fl 16 New York, NY 10004-2413	6/22/07	16616	\$414,063.61	Asserted Amount Claims	05-44640	\$414,063.61	General Unsecured
Judco Manufacturing Inc	1429 W 240th St Harbor City, CA 90710	8/9/06	16012	\$2,605.25	Asserted Amount Claims	05-44640	\$2,605.25	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	10/30/06	16395	\$655,686.82	Asserted Amount Claims	05-44640	\$655,686.82	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	10/30/06	16395	\$655,686.82	Asserted Amount Claims	05-44640	\$655,686.82	General Unsecured
Microsys Technologies Inc	3710 Nashua Drive Unit 1 Mississauga, ON L4V 1M5 Canada	2/17/06	2053	\$9,044.19	Asserted Amount Claims	05-44640	\$9,044.19	General Unsecured
Neosong Usa Inc	718 W Longview Ln Palatine, IL 60067	5/8/06	5053	\$2,502.00	Asserted Amount Claims	05-44567	\$2,502.00	General Unsecured
Parkview Metal Products	c/o Robert D Wolford Miller Johnson PO Box 306 Grand Rapids, MI 49501-0306	7/31/06	13929	\$187,374.96	Asserted Amount Claims	05-44640	\$187,374.96	General Unsecured
Parkview Metal Products	Miller Johnson Thomas P Sarb 250 Monroe Ave NW Ste 800 PO Box 306 Grand Rapids, MI 49501-0306	7/31/06	13929	\$187,374.96	Asserted Amount Claims	05-44640	\$187,374.96	General Unsecured
Port City Metal Products Inc	c/o Parmenter O Toole 601 Terrace St Muskegon, MI 49443-0786	7/28/06	12190	\$5,738.00	Asserted Amount Claims	05-44567	\$5,738.00	General Unsecured
Riverside Claims LLC as Assignee for Jan Pak Huntsville	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024	11/25/05	4045	\$4,691.52	Asserted Amount Claims	05-44640	\$4,691.52	General Unsecured
Riverside Claims LLC as Assignee for Standard Scale & Supply Co	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024	6/30/06	8865	\$2,026.50	Asserted Amount Claims	05-44640	\$2,026.50	General Unsecured
Riverside Claims LLC as Assignee for Whyco Finishing Technologies LLC	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024	6/30/06	8874	\$101,655.48	Asserted Amount Claims	05-44640	\$101,655.48	General Unsecured

Delphi Corporation
 Thirty-Second Omnibus Claims Objection
 Exhibit A Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
SBC Global	PO Box 981268 West Sacramento, CA 95798	1/17/06	1581	\$816.99	Asserted Amount Claims	05-44624	\$816.99	General Unsecured
Sierra Liquidity Fund LLC Assignee Metric Equipment Sales Inc Assignor	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	8/9/06	15976	\$991.00	Asserted Amount Claims	05-44640	\$991.00	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/28/06	12186	\$48,161.52	Asserted Amount Claims	05-44640	\$48,161.52	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/28/06	12257	\$217,822.60	Asserted Amount Claims	05-44567	\$217,822.60	General Unsecured
Special Situations Investing Group Inc	Attn Al Dombrowski c/o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	7/31/06	14137	\$2,752,068.75	Asserted Amount Claims	05-44640	\$2,752,068.75	General Unsecured
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/31/06	14137	\$2,752,068.75	Asserted Amount Claims	05-44640	\$2,752,068.75	General Unsecured
The Growing Concern	Jennifer Jones 1918 Bassett El Paso, TX 79901	1/10/06	1507	\$1,039.50	Asserted Amount Claims	05-44640	\$1,039.50	General Unsecured
VERITAS Software Corporation	Lawrence Schwab Thomas Gaa Bialson Bergen & Schwab 2600 El Camino Real Ste 300 Palo Alto, CA 94306	7/26/06	10913	\$40,867.33	Asserted Amount Claims	05-44640	\$40,867.33	General Unsecured

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Delphi Corporation

Thirty-Second Omnibus Claims Objection

Exhibit B Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
ABC Technologies Inc	Brian Illion ABC Group 2 Norelco Dr Toronto, ON M9L 2X6 Canada	12/15/05	1168	\$70,900.93	Claims Subject To Modification	05-44640	\$53,744.60	General Unsecured
ABC Technologies Inc	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	12/15/05	1168	\$70,900.93	Claims Subject To Modification	05-44640	\$53,744.60	General Unsecured
ABC Technologies Inc	Foley & Lardner LLP Judy A O Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	12/15/05	1168	\$70,900.93	Claims Subject To Modification	05-44640	\$53,744.60	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/6/06	7514	\$58,187.44	Claims Subject To Modification	05-44640	\$0.00	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	7/27/06	11264	\$673,272.82	Claims Subject To Modification	05-44640	\$673,122.03	General Unsecured
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	7/31/06	14277	\$88,154.71	Claims Subject To Modification	05-44640	\$85,085.84	General Unsecured
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	7/31/06	14278	\$18,704.93	Claims Subject To Modification	05-44640	\$13,927.33	General Unsecured
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	14277	\$88,154.71	Claims Subject To Modification	05-44640	\$85,085.84	General Unsecured
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	14278	\$18,704.93	Claims Subject To Modification	05-44640	\$13,927.33	General Unsecured
ASM Capital	7600 Jericho Tpke Ste 302 Woodbury, NY 11797	3/16/06	2317	\$88,316.34	Claims Subject To Modification	05-44640	\$85,117.00	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
ASM Capital	Damon & Morey LLP Attn Beth Ann Bivona 1000 Cathedral PI 298 Main St Buffalo, NY 14202-4096	3/16/06	2317	\$88,316.34	Claims Subject To Modification	05-44640	\$85,117.00	General Unsecured
ASM Capital	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	3/16/06	2317	\$88,316.34	Claims Subject To Modification	05-44640	\$85,117.00	General Unsecured
ASM Capital II LP	ASM Capital II LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	11/6/06	16406	\$149,294.92	Claims Subject To Modification	05-44640	\$138,261.83	General Unsecured
ASM Capital II LP	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/6/06	16406	\$149,294.92	Claims Subject To Modification	05-44640	\$138,261.83	General Unsecured
Bear Stearns Investment Products Inc	Attn Susan Mcnamara co JPMorgan Chase Bank NA Legal Dept 1 Chase Manhattan Plaza 26th Fl New York, NY 10081	7/11/06	9261	\$4,251,232.51	Claims Subject To Modification	05-44640	\$3,929,761.02	General Unsecured
Bear Stearns Investment Products Inc	Attn Susan Mcnamara co JPMorgan Chase Bank NA Legal Dept 1 Chase Manhattan Plaza 26th Fl New York, NY 10081	7/18/06	9771	\$977,354.65	Claims Subject To Modification	05-44640	\$775,000.00	General Unsecured
Bear Stearns Investment Products Inc	Attn Susan Mcnamara co JPMorgan Chase Bank NA Legal Dept 1 Chase Manhattan Plaza 26th Fl New York, NY 10081	7/18/06	9772	\$72,034.20	Claims Subject To Modification	05-44640	\$72,025.32	General Unsecured
Bear Stearns Investment Products Inc	Attn Susan Mcnamara co JPMorgan Chase Bank NA Legal Dept 1 Chase Manhattan Plaza 26th Fl New York, NY 10081	7/18/06	9798	\$37,253.38	Claims Subject To Modification	05-44640	\$28,772.36	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Bear Stearns Investment Products Inc	Attn Susan Mcnamara co JPMorgan Chase Bank NA Legal Dept 1 Chase Manhattan Plaza 26th Fl New York, NY 10081	7/27/06	11256	\$2,405,898.43	Claims Subject To Modification	05-44640	\$1,950,968.78	General Unsecured
Beaver Valley Manufacturing Inc	Ira Rubin Goldman Rubin & Shapiro 1340 Woodman Dr Dayton, OH 45432	6/15/07	16615	\$180,633.39	Claims Subject To Modification	05-44640	\$173,347.89	General Unsecured
Computer Patent Annuities LP	Calinoff & Katz LLP Dorothy H Marinis Riggio 140 E 45th St 17th Fl New York, NY 10017	7/31/06	15379	\$617,204.24	Claims Subject To Modification	05-44554	\$602,481.60	General Unsecured
Computer Patent Annuities LP	Gill David Accounts Receivable Manager CPA House 11 15 Seaton Place St Helier, Jersey JE1 1BL Channel Islands	7/31/06	15379	\$617,204.24	Claims Subject To Modification	05-44554	\$602,481.60	General Unsecured
Computer Patent Annuities LP	Miles & Stockbridge PC Thomas D Renda Kerry Hopkins 10 Light St Baltimore, MD 21202	7/31/06	15379	\$617,204.24	Claims Subject To Modification	05-44554	\$602,481.60	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	5/10/06	5568	\$307,574.95	Claims Subject To Modification	05-44640	\$307,010.23	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	7/25/06	10579	\$760,117.01	Claims Subject To Modification	05-44640	\$753,910.00	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	7/25/06	10580	\$203,432.68	Claims Subject To Modification	05-44640	\$192,311.59	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	12/8/06	16447	\$76,844.72	Claims Subject To Modification	05-44567	\$72,148.40	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	3/12/07	16570	\$337,154.09	Claims Subject To Modification	05-44640	\$334,006.68	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/31/06	15211	\$1,352,891.10	Claims Subject To Modification	05-44640	\$626,637.92	General Unsecured
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	5/17/06	6147	\$2,996,365.10	Claims Subject To Modification	05-44640	\$2,984,898.81	General Unsecured
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	6/15/06	8012	\$856,055.16	Claims Subject To Modification	05-44640	\$791,010.71	General Unsecured
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/31/06	13775	\$188,727.41	Claims Subject To Modification	05-44640	\$184,726.19	General Unsecured
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/31/06	15627	\$147,402.29	Claims Subject To Modification	05-44640	\$144,511.61	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/10/06	5568	\$307,574.95	Claims Subject To Modification	05-44640	\$307,010.23	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/17/06	6147	\$2,996,365.10	Claims Subject To Modification	05-44640	\$2,984,898.81	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/15/06	8012	\$856,055.16	Claims Subject To Modification	05-44640	\$791,010.71	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/25/06	10579	\$760,117.01	Claims Subject To Modification	05-44640	\$753,910.00	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/25/06	10580	\$203,432.68	Claims Subject To Modification	05-44640	\$192,311.59	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	13775	\$188,727.41	Claims Subject To Modification	05-44640	\$184,726.19	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	15211	\$1,352,891.10	Claims Subject To Modification	05-44640	\$626,637.92	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	15627	\$147,402.29	Claims Subject To Modification	05-44640	\$144,511.61	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	12/8/06	16447	\$76,844.72	Claims Subject To Modification	05-44567	\$72,148.40	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	3/12/07	16570	\$337,154.09	Claims Subject To Modification	05-44640	\$334,006.68	General Unsecured
Contrarian Funds LLC as Assignee of Blissfield Manufacturing Company	Attn Alpa Jimenez 411 West Putnam Ave Ste 225 Greenwich, CT 06830	7/7/06	9109	\$1,254,290.43	Claims Subject To Modification	05-44640	\$1,253,738.05	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Contrarian Funds LLC as Assignee of Blissfield Manufacturing Company	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/7/06	9109	\$1,254,290.43	Claims Subject To Modification	05-44640	\$1,253,738.05	General Unsecured
Contrarian Funds LLC as assignee of Camoplast Incorporated	Contrarian Funds LLC Attn Alpa Jimenez 411 West Putnam Avenue Ste 225 Greenwich, CT 06830	7/28/06	12691	\$1,539,602.72	Claims Subject To Modification	05-44640	\$1,534,352.39	General Unsecured
Contrarian Funds LLC as assignee of Camoplast Incorporated	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12691	\$1,539,602.72	Claims Subject To Modification	05-44640	\$1,534,352.39	General Unsecured
Contrarian Funds LLC as Assignee of Capstan Atlantic	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	6/2/06	7374	\$595,983.31	Claims Subject To Modification	05-44640	\$530,803.34	General Unsecured
Contrarian Funds LLC as Assignee of Capstan Atlantic	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/2/06	7374	\$595,983.31	Claims Subject To Modification	05-44640	\$530,803.34	General Unsecured
Contrarian Funds LLC as Assignee of Electronic Services LLC DBA CSI Electronics	Attn Alpa Jimenez 411 West Putnam Ave Ste 225 Greenwich, CT 06830	7/7/06	9112	\$135,377.75	Claims Subject To Modification	05-44640	\$131,228.12	General Unsecured
Contrarian Funds LLC as Assignee of Electronic Services LLC DBA CSI Electronics	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/7/06	9112	\$135,377.75	Claims Subject To Modification	05-44640	\$131,228.12	General Unsecured
Contrarian Funds LLC as assignee of Flow Dry Technology Ltd	Contrarian Funds LLC Attn Alpa Jimenez 411 West Putnam Avenue Ste 225 Greenwich, CT 06830	7/28/06	12689	\$176,114.66	Claims Subject To Modification	05-44640	\$174,308.42	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Contrarian Funds LLC as assignee of Flow Dry Technology Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12689	\$176,114.66	Claims Subject To Modification	05-44640	\$174,308.42	General Unsecured
Contrarian Funds LLC as Assignee of IMCO Inc	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	5/31/06	7237	\$241,702.84	Claims Subject To Modification	05-44640	\$236,776.04	General Unsecured
Contrarian Funds LLC as Assignee of IMCO Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/31/06	7237	\$241,702.84	Claims Subject To Modification	05-44640	\$236,776.04	General Unsecured
Contrarian Funds LLC as assignee of INA USA Corporation	Contrarian Funds LLC Attn Alpa Jimenez 411 West Putnam Avenue Ste 225 Greenwich, CT 06830	7/28/06	12686	\$2,466,373.54	Claims Subject To Modification	05-44640	\$2,319,296.37	General Unsecured
Contrarian Funds LLC as assignee of INA USA Corporation	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12686	\$2,466,373.54	Claims Subject To Modification	05-44640	\$2,319,296.37	General Unsecured
Contrarian Funds LLC as Assignee of Prestolite Wire Corporation	Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/7/06	9113	\$116,590.48	Claims Subject To Modification	05-44640	\$103,372.28	General Unsecured
Contrarian Funds LLC as Assignee of Prestolite Wire Corporation	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/7/06	9113	\$116,590.48	Claims Subject To Modification	05-44640	\$103,372.28	General Unsecured
Contrarian Funds LLC as assignee of Regency McAllen	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/24/06	10387	\$36,892.83	Claims Subject To Modification	05-44640	\$34,687.23	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Contrarian Funds LLC as assignee of Regency McAllen	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/06	10387	\$36,892.83	Claims Subject To Modification	05-44640	\$34,687.23	General Unsecured
Contrarian Funds LLC as Assignee of Strattec Security Corp	Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12692	\$3,398,927.24	Claims Subject To Modification	05-44640	\$3,397,304.07	General Unsecured
Contrarian Funds LLC as Assignee of Strattec Security Corp	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12692	\$3,398,927.24	Claims Subject To Modification	05-44640	\$3,397,304.07	General Unsecured
Contrarian Funds LLC as Assignee of Trelleborg Kunhwa Co Ltd	Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12695	\$120,459.00	Claims Subject To Modification	05-44640	\$77,394.00	General Unsecured
Contrarian Funds LLC as Assignee of Trelleborg Kunhwa Co Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12695	\$120,459.00	Claims Subject To Modification	05-44640	\$77,394.00	General Unsecured
Contrarian Funds LLC as Assignee of Trelleborg Ysh Inc	Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12696	\$109,002.60	Claims Subject To Modification	05-44640	\$89,520.40	General Unsecured
Contrarian Funds LLC as Assignee of Trelleborg Ysh Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12696	\$109,002.60	Claims Subject To Modification	05-44640	\$89,520.40	General Unsecured
Contrarian Funds LLC as Assignee of Trelleborg Ysh SA de CV	Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12694	\$91,243.71	Claims Subject To Modification	05-44640	\$82,066.83	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Contrarian Funds LLC as Assignee of Trelleborg Ysh SA de CV	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12694	\$91,243.71	Claims Subject To Modification	05-44640	\$82,066.83	General Unsecured
Contrarian Funds LLC as Assignee of Trostel Ltd	Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12693	\$1,494,571.82	Claims Subject To Modification	05-44640	\$1,220,897.18	General Unsecured
Contrarian Funds LLC as Assignee of Trostel Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12693	\$1,494,571.82	Claims Subject To Modification	05-44640	\$1,220,897.18	General Unsecured
Contrarian Funds LLC as Assignee of Whirlaway Corporation	Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/18/06	9793	\$568,283.69	Claims Subject To Modification	05-44640	\$557,199.69	General Unsecured
Contrarian Funds LLC as Assignee of Whirlaway Corporation	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/18/06	9793	\$568,283.69	Claims Subject To Modification	05-44640	\$557,199.69	General Unsecured
Contrarian Funds LLC as Transferee of United Stars Industries Inc	Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, Ct 06830	11/13/07	16745	\$13,238.61	Claims Subject To Modification	05-44640	\$12,546.16	General Unsecured
Contrarian Funds LLC as Transferee of United Stars Industries Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/13/07	16745	\$13,238.61	Claims Subject To Modification	05-44640	\$12,546.16	General Unsecured
CTS Corporation	171 Covington Dr Bloomington, IL 60108	7/27/06	11256	\$2,405,898.43	Claims Subject To Modification	05-44640	\$401,296.27	General Unsecured

Delphi Corporation

Thirty-Second Omnibus Claims Objection

Exhibit B Service List

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
CTS Corporation	CTS Corporation Attn Elizabeth Bottorff Ahlemann Senior Legal Counsel 905 W Blvd N Elkhart, IN 46514	7/27/06	11256	\$2,405,898.43	Claims Subject To Modification	05-44640	\$401,296.27	General Unsecured
EMC2 Corporation	c/o Receivable Management Services RMS PO Box 5126 Timonium, MD 21094	7/31/06	14837	\$115,123.63	Claims Subject To Modification	05-44640	\$73,757.89	General Unsecured
Empresas Ca Le Tiaxcala SA de CV	Reed Smith LLP Elena Lazarou 599 Lexington Ave New York, NY 10022	7/31/06	15511	\$184,306.40	Claims Subject To Modification	05-44640	\$74,000.00	General Unsecured
Empresas Ca Le Tiaxcala SA de CV	Stephen Bobo Sachnoff & Weaver Ltd 10 S Wacker Dr Ste 4000 Chicago, IL 60606	7/31/06	15511	\$184,306.40	Claims Subject To Modification	05-44640	\$74,000.00	General Unsecured
Fastenal Company	Attn Legal PO Box 978 Winona, MN 55987-0978	6/6/06	7514	\$58,187.44	Claims Subject To Modification	05-44640	\$1,567.26	General Unsecured
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED	RICHARD C PEDONE NIXON PEABODY LLP 100 SUMMER ST BOSTON, MA 02110	11/6/07	16739	\$633,258.00	Claims Subject To Modification	05-44640	\$566,254.64	General Unsecured
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED	THOMAS SKIBINSKI CONTROL DEVICES INC AND FIRST INERTIA SWITCH C O SENSATA TECHNOLOGIES INC 529 PLEASANT ST MS B 1 ATTLEBORO, MA 02703	11/6/07	16739	\$633,258.00	Claims Subject To Modification	05-44640	\$566,254.64	General Unsecured
Firstenergy Solutions Corp	Bankruptcy Analyst 395 Ghent Rd Akron, OH 44333	3/20/06	2342	\$2,801,641.96	Claims Subject To Modification	05-44640	\$2,445,010.64	General Unsecured
Fraenkische USA LP	Attn Simone Kraus Smith Gambrell & Russell LLP 1230 Peachtree St NE Promenade II Ste 3100 Atlanta, GA 30309	6/8/06	16511	\$59,175.40	Claims Subject To Modification	05-44640	\$32,056.78	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Freudenberg Nonwovens Lp Eft	2975 Pembroke Rd Hopkinsville, KY 42240	5/10/06	5463	\$17,971.26	Claims Subject To Modification	05-44640	\$10,115.16	General Unsecured
Freudenberg Nonwovens Lp Eft	Bodman Llp Ralph E Mcdowell 100 Renaissance Ctr 34th Fl Detroit, MI 48243	5/10/06	5463	\$17,971.26	Claims Subject To Modification	05-44640	\$10,115.16	General Unsecured
Futaba Corporation Of America	711 E State Pky Schaumburg, IL 60173	7/11/06	9261	\$4,251,232.51	Claims Subject To Modification	05-44640	\$197,369.77	General Unsecured
Futaba Corporation Of America	Burr & Forman LLP Michael Leo Hall 420 N 20th St Ste 3100 Birmingham, AL 35203	7/11/06	9261	\$4,251,232.51	Claims Subject To Modification	05-44640	\$3,929,761.02	General Unsecured
GE Consumer & Industrial f k a GE Lighting	Day Pitney LLP Attn Richard M Meth 200 Campus Dr Florham Park, NJ 07932-0950	7/21/06	10192	\$5,295.00	Claims Subject To Modification	05-44567	\$2,783.00	General Unsecured
GE Consumer & Industrial f k a GE Lighting	Day Pitney LLP Attn Richard M Meth 7 Times Sq New York, NY 10036-7311	7/21/06	10192	\$5,295.00	Claims Subject To Modification	05-44567	\$2,783.00	General Unsecured
GE Consumer & Industrial f k a GE Lighting	Day Pitney LLP Attn Richard M Meth PO Box 1945 Morristown, NJ 07962-1945	7/21/06	10192	\$5,295.00	Claims Subject To Modification	05-44567	\$2,783.00	General Unsecured
GE Consumer & Industrial f k a GE Lighting	Michael B Bach Esq 11256 Cornell Park Dr Ste 500 Cincinnati, OH 45242	7/21/06	10191	\$7,020.00	Claims Subject To Modification	05-44640	\$3,680.00	General Unsecured
GE Consumer & Industrial f k a GE Lighting	Michael B Bach Esq 11256 Cornell Park Dr Ste 500 Cincinnati, OH 45242	7/21/06	10192	\$5,295.00	Claims Subject To Modification	05-44567	\$2,783.00	General Unsecured
General Electric Capital Corp	General Electric Capital Corp Attn Uri Sky c o GE Capital Solutions Vendor Finance 1010 Thomas Edison Blvd SW Cedar Rapids, IA 52404	7/31/06	15452	\$651,626.18	Claims Subject To Modification	05-44640	\$620,181.39	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
General Electric Capital Corp	Reed Smith LLP Elena Lazarou 599 Lexington Ave New York, NY 10022	7/31/06	15452	\$651,626.18	Claims Subject To Modification	05-44640	\$620,181.39	General Unsecured
General Electric Capital Corp	Reed Smith LLP Stephen T Bobo Arlene N Gelman Pia N Thompson 10 S Wacker Dr 40th Fl Chicago, IL 60606	7/31/06	15452	\$651,626.18	Claims Subject To Modification	05-44640	\$620,181.39	General Unsecured
General Electric Company GE Fanuc Automation North America Inc	Michael R Enright Esq Robinson & Cole LLP 280 Trumbull St Hartford, CT 06103	11/10/05	500	\$6,837.48	Claims Subject To Modification	05-44640	\$2,279.16	General Unsecured
Goldman Sachs Credit Partners LP	c/o Goldman Sachs & Co Attn Pedro Ramirez 30 Hudson 17th Fl Jersey City, NJ 07302	2/27/06	2127	\$2,115,405.67	Claims Subject To Modification	05-44640	\$2,010,294.45	General Unsecured
Goldman Sachs Credit Partners LP Assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc	One New York Plaza 42nd Fl New York, NY 10004	7/31/06	15064	\$5,895,235.82	Claims Subject To Modification	05-44640	\$5,711,817.00	General Unsecured
Goldman Sachs Credit Partners LP Assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc	Brown Rudnick Berlack Israels LLP Attn Steven D Pohl One Financial Center Boston, MA 02111	7/31/06	15064	\$5,895,235.82	Claims Subject To Modification	05-44640	\$5,711,817.00	General Unsecured
Goldman Sachs Credit Partners LP Assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc	Goldman Sachs Credit Partners LP assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc Attn Steven F Wasserman Esq Brown Rudnick Berlack Israels LLP Seven Times Square New York, NY 10036	7/31/06	15064	\$5,895,235.82	Claims Subject To Modification	05-44640	\$5,711,817.00	General Unsecured
Greeley Containment & Rework Inc	200 Baseline Rd E Bowmanville, ON L1C 1A2 Canada	7/27/06	11248	\$1,777.27	Claims Subject To Modification	05-44640	\$1,512.63	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Greeley Containment & Rework Inc	200 Baseline Rd E Bowmanville, ON L1C 1A2 Canada	7/27/06	11250	\$46,237.04	Claims Subject To Modification	05-44640	\$34,571.14	General Unsecured
Greeley Containment & Rework Inc	200 Baseline Rd E Bowmanville, ON L1C 1A2 Canada	7/27/06	11251	\$31,625.46	Claims Subject To Modification	05-44640	\$14,271.26	General Unsecured
Hewlett Packard Company	Attn K Higman 2125 E Katella Ave Ste 400 Anaheim, CA 92806	7/11/06	9352	\$4,948,005.65	Claims Subject To Modification	05-44640	\$4,921,104.00	General Unsecured
Hewlett Packard Company	Hewlett Packard Co Legal Dept MS 20 BQ Palo Alto, CA 94304-1112	7/11/06	9352	\$4,948,005.65	Claims Subject To Modification	05-44640	\$4,921,104.00	General Unsecured
Hewlett Packard Financial Services Company fka Compaq Financial Services Corporation	Attn Americas Recovery Leader 420 Mountain Ave Murray Hill, NJ 07974-0006	7/26/06	10683	\$953,280.40	Claims Subject To Modification	05-44640	\$166,642.02	General Unsecured
IBJTC Business Credit Corporation as successor in interest to IBJ Whitehall Business Credit Corporation	Ronald S Beacher & Conrad K Chiu Day Pitney LLP 7 Times Square New York, NY 10036	7/20/06	9995	\$57,149.69	Claims Subject To Modification	05-44640	\$44,643.53	General Unsecured
Infineon Technologies North America Corp	Arlene N Gelman Sachnoff & Weaver Ltd 10 S Wacker Dr 40th Fl Chicago, IL 60606	7/28/06	11968	\$6,491,471.33	Claims Subject To Modification	05-44640	\$6,382,000.00	General Unsecured
Infineon Technologies North America Corp	Reed Smith LLP Elena Lazarou 599 Lexington Ave New York, NY 10022	7/28/06	11968	\$6,491,471.33	Claims Subject To Modification	05-44640	\$6,382,000.00	General Unsecured
Johnson Controls Inc	Controls Group PO Box 905240 Charlotte, NC 28290-5240	5/16/06	5976	\$53,133.90	Claims Subject To Modification	05-44640	\$5,822.52	General Unsecured
Johnson Controls Inc	Reed Smith LLP Elena Lazarou 599 Lexington Ave New York, NY 10022	5/16/06	5976	\$53,133.90	Claims Subject To Modification	05-44640	\$5,822.52	General Unsecured

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Thirty-Second Omnibus Claims Objection

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Johnson Controls Inc	Reed Smith LLP Stephen T Bobo Arlene N Gelman Pia N Thompson 10 S Wacker Dr 40th Fl Chicago, IL 60606	5/16/06	5976	\$53,133.90	Claims Subject To Modification	05-44640	\$5,822.52	General Unsecured
Judco Manufacturing Inc	1429 W 240th St Harbor City, CA 90710	7/31/06	13445	\$52,318.51	Claims Subject To Modification	05-44640	\$33,938.12	General Unsecured
Kyocera Industrial Ceramics Corp	c/o Loeb & Loeb LLP 345 Park Ave 18th Fl New York, NY 10154	7/28/06	12530	\$312,610.00	Claims Subject To Modification	05-44640	\$137,780.00	General Unsecured
Liquidity Solutions Inc	DbA Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	7/18/06	9816	\$13,417.47	Claims Subject To Modification	05-44640	\$10,767.47	General Unsecured
Liquidity Solutions Inc as Assignee of Hammond Group Inc	DbA Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	5/2/06	4427	\$139,123.46	Claims Subject To Modification	05-44640	\$137,745.38	General Unsecured
Liquidity Solutions Inc dba Revenue Management as assignee of Digikey	Jeffrey L Caress One University Plz Ste 312 Hackensack, NJ 07601	7/31/06	15483	\$66,952.29	Claims Subject To Modification	05-44507	\$64,639.19	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	3/3/06	2173	\$550,320.80	Claims Subject To Modification	05-44640	\$450,000.00	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/6/06	9079	\$129,383.00	Claims Subject To Modification	05-44640	\$117,611.00	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	3/20/07	16583	\$206,964.00	Claims Subject To Modification	05-44640	\$166,885.00	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	3/3/06	2173	\$550,320.80	Claims Subject To Modification	05-44640	\$450,000.00	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	7/6/06	9079	\$129,383.00	Claims Subject To Modification	05-44640	\$117,611.00	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	3/20/07	16583	\$206,964.00	Claims Subject To Modification	05-44640	\$166,885.00	General Unsecured
Madison Investment Trust Series 38	Madison Investment Trust Series 38 6310 Lamar Ave Ste 120 Overland Park, KS 66202	2/21/06	2073	\$29,268.00	Claims Subject To Modification	05-44640	\$28,260.00	General Unsecured
Madison Investment Trust Series 38	Madison Investment Trust Series 38 6310 Lamar Ave Ste 120 Overland Park, KS 66202	5/1/06	4011	\$30,350.37	Claims Subject To Modification	05-44640	\$25,682.68	General Unsecured
Madison Niche Opportunities Fund LLC	6143 S Willow Dr Ste 200 Greenwood Village, CO 80111	5/1/06	3640	\$47,083.50	Claims Subject To Modification	05-44640	\$46,687.50	General Unsecured
Marquardt GmbH	Schloss Str 16 Rietheim Weiheim, 78604 Germany	7/28/06	12161	\$875,135.40	Claims Subject To Modification	05-44640	\$794,954.68	General Unsecured
Marquardt GmbH	Bond Schoeneck & King PLLC Stephen A Donato One Lincoln Ctr 18th Fl Syracuse, NY 13202	7/28/06	12161	\$875,135.40	Claims Subject To Modification	05-44640	\$794,954.68	General Unsecured
Minnick Ralph D	Linda George Esq Laudig George Rutherford & Sipes 156 E Market St Ste 600 Indianapolis, IN 46204	7/28/06	12043	\$30,000.00	Claims Subject To Modification	05-44640	\$5,000.00	General Unsecured
National Instruments Corp	Order Team 11500 North Mopac Expressway Austin, TX 78759	7/24/06	10400	\$237,792.65	Claims Subject To Modification	05-44640	\$233,891.61	General Unsecured
PBR Australia Pty Ltd	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	4/4/06	2548	\$562,192.18	Claims Subject To Modification	05-44640	\$39,766.37	General Unsecured
PBR Australia Pty Ltd	Foley & Lardner LLP Judy A O Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	4/4/06	2548	\$562,192.18	Claims Subject To Modification	05-44640	\$39,766.37	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
PBR Australia Pty Ltd	PBR Australia Pty Ltd Attn Peter Valentine PO Box 176 Bentleigh E VI 3165, Australia	4/4/06	2548	\$562,192.18	Claims Subject To Modification	05-44640	\$39,766.37	General Unsecured
Pbr Knoxville Llc	Attn Pres Lawhon 10215 Caneel Dr Knoxville, TN 37931	5/16/06	5980	\$9,225,767.18	Claims Subject To Modification	05-44640	\$0.00	General Unsecured
Pbr Knoxville Llc	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	5/16/06	5980	\$9,225,767.18	Claims Subject To Modification	05-44640	\$0.00	General Unsecured
Pbr Knoxville Llc	Foley & Lardner LLP Judy A O Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	5/16/06	5980	\$9,225,767.18	Claims Subject To Modification	05-44640	\$0.00	General Unsecured
Phillips Robert	c/o Laudig George Rutherford & Sipes Linda George EsqW Russell Sipes 151 N Delaware St Ste 1700 Indianapolis, IN 46204-2503	7/28/06	12046	\$30,000.00	Claims Subject To Modification	05-44640	\$5,000.00	General Unsecured
Port City Castings Corp affiliate of Port City Die Cast Inc	c/o Parmenter O Toole Port City Castings Corp 601 Terrace St Muskegon, MI 49443-0786	7/28/06	12187	\$100,551.70	Claims Subject To Modification	05-44640	\$3,696.39	General Unsecured
PPG Industries Inc	One PPG PI Pittsburgh, PA 15272	7/25/06	10710	\$574,896.85	Claims Subject To Modification	05-44640	\$246,553.06	General Unsecured
PPG Industries Inc	Kirkpatrick & Lockhart Nicholson Graham LLP Robert N Michaelson Esq 599 Lexington Ave New York, NY 10022	7/25/06	10710	\$574,896.85	Claims Subject To Modification	05-44640	\$246,553.06	General Unsecured
Proud Douglas And Esther	c/o Luadig George Rutherford & Sipes L George W R Sipes 151 N Delaware St Ste 1700 Indianapolis, IN 46204-2503	7/28/06	12047	\$30,000.00	Claims Subject To Modification	05-44640	\$5,000.00	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Rawac Plating Company	c/o Liquidity Solutions Inc dba Revenue Management One University Plz Ste 312 Hackensack, NJ 07601	9/25/06	16334	\$398,139.37	Claims Subject To Modification	05-44640	\$352,725.84	General Unsecured
Redrock Capital Partners LLC	Redrock Capital Partners LLC 475 17th St Ste 544 Denver, CO 80202	11/28/05	863	\$14,900.00	Claims Subject To Modification	05-44640	\$13,410.00	General Unsecured
Riverside Claims LLC as Assignee for Lauren Manufacturing	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024	6/30/06	8863	\$25,198.10	Claims Subject To Modification	05-44640	\$23,290.40	General Unsecured
Riverside Claims LLC as Assignee for SA Technologies Inc	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024	6/30/06	8860	\$4,745.00	Claims Subject To Modification	05-44507	\$3,200.00	General Unsecured
Riverside Claims LLC as Assignee for Vanex Fire Systems	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024	6/30/06	8858	\$12,982.30	Claims Subject To Modification	05-44640	\$12,864.15	General Unsecured
Rothrist Tube Inc	Attn Linda K Barr Nelson Mullins Riley & Scarborough LLP PO Box 11070 Columbia, SC 29211-1070	4/18/06	2680	\$111,073.70	Claims Subject To Modification	05-44640	\$100,896.19	General Unsecured
Rothrist Tube Inc	Nelson Mullins Riley & Scarborough LLP George B Cauthen Jody A Bedenbaugh Meridian Bldg Seventeenth Fl 1320 Main St PO Box 11070 Columbia, SC 29201	4/18/06	2680	\$111,073.70	Claims Subject To Modification	05-44640	\$100,896.19	General Unsecured
Rothrist Tube Inc	Nelson Mullins Riley & Scarborough LLP Richard B Herzog 999 Peachtree St Ste 1400 Atlanta, GA 30309	4/18/06	2680	\$111,073.70	Claims Subject To Modification	05-44640	\$100,896.19	General Unsecured
Siemens Bulding Technologies Inc	Lauren Newman FagelHaber LLC 55 E Monroe St 40th Fl Chicago, IL 60603	7/31/06	15692	\$12,209.13	Claims Subject To Modification	05-44640	\$8,407.85	General Unsecured
SPCP Group LLC	Attn Brian Jarman 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/28/06	12011	\$179,220.24	Claims Subject To Modification	05-44640	\$94,076.50	General Unsecured

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/26/06	11190	\$87,844.88	Claims Subject To Modification	05-44640	\$75,605.41	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/26/06	11191	\$56,219.54	Claims Subject To Modification	05-44567	\$53,627.03	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/26/06	11193	\$39,295.28	Claims Subject To Modification	05-44640	\$36,986.58	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/27/06	11429	\$278,019.25	Claims Subject To Modification	05-44640	\$275,394.25	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/28/06	12828	\$2,696,313.72	Claims Subject To Modification	05-44640	\$2,671,979.95	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Attn Irene Wu 2 Greenwich Plz 1st Fl Greenwich, CT 06830	12/19/05	1201	\$104,504.04	Claims Subject To Modification	05-44640	\$101,001.74	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/26/06	11190	\$87,844.88	Claims Subject To Modification	05-44640	\$75,605.41	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/26/06	11191	\$56,219.54	Claims Subject To Modification	05-44567	\$53,627.03	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/26/06	11193	\$39,295.28	Claims Subject To Modification	05-44640	\$36,986.58	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/27/06	11429	\$278,019.25	Claims Subject To Modification	05-44640	\$275,394.25	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/28/06	12828	\$2,696,313.72	Claims Subject To Modification	05-44640	\$2,671,979.95	General Unsecured
Special Situations Investing Group Inc	Attn Al Dombrowski c/o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	4/4/06	2548	\$562,192.18	Claims Subject To Modification	05-44640	\$338,801.98	General Unsecured
Special Situations Investing Group Inc	Attn Al Dombrowski c/o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	5/16/06	5980	\$9,225,767.18	Claims Subject To Modification	05-44640	\$9,157,458.38	General Unsecured
Special Situations Investing Group Inc	Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	7/31/06	15423	\$6,153,413.36	Claims Subject To Modification	05-44640	\$5,858,665.54	General Unsecured
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	4/4/06	2548	\$562,192.18	Claims Subject To Modification	05-44640	\$338,801.98	General Unsecured
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	5/16/06	5980	\$9,225,767.18	Claims Subject To Modification	05-44640	\$9,157,458.38	General Unsecured

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Delphi Corporation

Thirty-Second Omnibus Claims Objection

Exhibit B Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/31/06	15423	\$6,153,413.36	Claims Subject To Modification	05-44640	\$5,858,665.54	General Unsecured
Tax Commissioner of the State of Ohio	30 E Broad St Columbus, OH 43215	6/16/06	8094	\$271.50	Claims Subject To Modification	05-44640	\$222.89	Priority
Tax Commissioner of the State of Ohio	Attorney General of the State of Ohio Attorney General of the State of Ohio Collection Enforcement 150 E Gay St 21st Fl Columbus, OH 43215	6/16/06	8094	\$271.50	Claims Subject To Modification	05-44640	\$222.89	Priority
The Dayton Power and Light Company	1065 Woodman Dr Dayton, OH 45432	7/24/06	10373	\$61,309.20	Claims Subject To Modification	05-44640	\$37,272.92	General Unsecured
Valeo Climate Control Corporation	Attn Christopher R Connely 3000 University Dr Auburn Hills, MI 48326	7/27/06	11462	\$506,709.93	Claims Subject To Modification	05-44640	\$156,725.41	General Unsecured
Valeo Climate Control Corporation	Honigman Miller Schwartz and Cohn LLP Judy B Calton 2290 First National Bldg 660 Woodward Ave Detroit, MI 48226-3506	7/27/06	11462	\$506,709.93	Claims Subject To Modification	05-44640	\$156,725.41	General Unsecured
Verizon North Inc	AFNI Verizon 404 Brock Dr Bloomington, IL 61701	3/20/06	2340	\$5,083.55	Claims Subject To Modification	05-44640	\$4,200.00	General Unsecured
Victory Packaging LP	Attn Mr Benjamin Samuels Vice Chairman Victory Packaging LLP 3555 Timmons Land Ste 1440 Houston, TX 77027	7/27/06	11640	\$6,183,936.00	Claims Subject To Modification	05-44640	\$3,764,666.98	General Unsecured
Victory Packaging LP	Thompson & Knight LLP Attn Ira L Herman Esq Ira L Herman Esq 919 Third Ave 39th Fl New York, NY 10022	7/27/06	11640	\$6,183,936.00	Claims Subject To Modification	05-44640	\$3,764,666.98	General Unsecured
Victory Packaging LP	Victory Packaging LP 3555 Timmons Ln Ste 1400 Houston, TX 77027	7/27/06	11640	\$6,183,936.00	Claims Subject To Modification	05-44640	\$3,764,666.98	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Waldo Richard L And Gwendolyn A Waldo Plaintiffs V	c/o Laudig George Rutherford & Sipes L George W R Sipes 151 N Delaware St Ste 1700 Indianapolis, IN 46204-2503	7/28/06	12052	\$30,000.00	Claims Subject To Modification	05-44640	\$5,000.00	General Unsecured

EXHIBIT I

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged, modified and allowed, or allowed in the asserted amount as summarized in the table and described in more detail in the Debtors' Thirty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Regarding (A) Asserted Amount Claims, (B) Claims Subject To Modification, And (C) Claims To Be Expunged, (the "Thirty-Second Omnibus Claims Objection"), dated November 14, 2008, a copy of which is enclosed (without exhibits). The Debtors' Thirty-Second Omnibus Claims Objection is set for hearing on December 17, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED THIRTY-SECOND OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON DECEMBER 10, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Thirty-Second Omnibus Claims Objection identifies four different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

The Claims identified as having a Basis For Objection of "Asserted Amount Claims" are Claims that assert liabilities or dollar amounts that should be allowed at the asserted amount set forth in the corresponding proof of claim.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims with respect to each of which the Debtors, together with the current holders and, as applicable, the original claimants asserting such Claims (the "Claimants"), have reached a settlement in principle with respect to the proper amount and classification of each Claim Subject To Modification and the proper Debtor liable for each such Claim. Accordingly, the Debtors seek to convert the amount of each Claim Subject To Modification to a fully liquidated amount agreed to between the Debtors and the Claimant and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

The Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" under the column heading "Claim To Be Expunged" are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Claims To Be Expunged Pursuant To Settlement" are Claims that assert liabilities or dollar amounts that are not owing pursuant to settlements in principle with the holders of such Claims.

Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
③	④	⑤	⑥	⑦	⑧	⑨

If you wish to view the complete exhibits to the Thirty-Second Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Thirty-Second Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING

SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Thirty-Second Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on December 10, 2008. Your Response, if any, to the Thirty-Second Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Thirty-Second Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the December 17, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on December 17, 2008 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR

SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION UNDER A REORGANIZATION PLAN. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE THIRTY-SECOND OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE THIRTY-SECOND OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
November 14, 2008